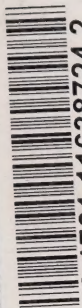


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Canada. Laws, statutes (Indexes)  
[General publications]  
[G-3] Consolidated index: excise  
tax law, regulations and instructions.









## CONSOLIDATED INDEX :

### EXCISE TAX LAW, REGULATIONS AND INSTRUCTIONS

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DEPARTMENT OF NATIONAL REVENUE  
CUSTOMS AND EXCISE  
OTTAWA

[1960]

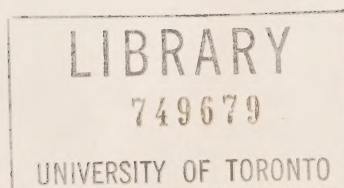
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The information listed herein is obtained  
from the following sources:-

The Excise Tax Act

"ET" Circulars and IPO pages

"D" Memoranda and "ED" Circulars  
(which pertain to Excise Tax)





## INTRODUCTION

This index contains specific references to the law, regulations and instructions in the Excise Tax Act and the "ET" series of circulars. It was primarily compiled for the use of Customs-Excise employees, but it is now being made available to anyone who may have a need of it.

Copies of the Excise Tax Act, and Excise Tax Circulars (ET series) are also obtainable on a subscription basis on application to the Superintendent of Publications, Department of Public Printing and Stationery, Ottawa (the Queen's Printer).

This index must not be considered, in any way, as supplanting published regulations. It is for reference purposes only. Revisions are made, as and when required, by means of revised pages. When references shown in the index are used, the publication referred to should be examined carefully to ensure that the latest and most complete information on the particular subject is obtained. Suggestions toward improvement are invited.

### Notice to Subscribers

Instruction to port officers (IPO), which are also referred to in this index are not distributed outside the Customs-Excise service. These purely administrative directives may be recognized by the oblique symbol (/) and No. appearing as a suffix to the regular "ET" serial Nos.



David Sim  
Deputy Minister of National Revenue,  
Customs and Excise

Ottawa  
December 1960.



## ABBREVIATIONS USED IN THIS INDEX

Bank	International Bank for Reconstruction & Development
BCAS	British Commonwealth Armed Services
C-E	Customs-Excise
CT	Customs Tariff
D	Customs Memoranda When Serial No. is followed by suffix "E" this indicates that the directive is issued for the guidance of Excise employees as well as Customs employees, e.g. D19E; D21-2E; D52-2E; D53-9E; et al.  When Serial No. is followed by an oblique sign (/) the reference is to an IPO page (blue paper) in the "D" series, e.g. D52/1; D52/7; D52/12 et al.
EA	Excise Act
ET	Excise Tax or Excise Tax Circular When Serial No. is followed by an oblique sign (/) it refers to an IPO page (blue paper) issued in connection with an ET Circular, e.g. ET/1; ET32/2; ET141/3 et al.
ETA	Excise Tax Act
FAO	Food & Agriculture Organization
G. in C.	Governor in Council
ICAO	International Civil Aviation Organization
ILO	International Labour Office
IPO	Instructions for Port Officers
NATO	North Atlantic Treaty Organization
Sch.	Schedules in Excise Tax Act
T.I.	Tariff Item (Customs Tariff)
UN	United Nations
UNESCO	United Nations Educational, Scientific & Cultural Organization
USAF	United States Air Force.



## ADMINISTRATORS

certificate from Minister, before distribution of assets ..... ETA49(1)  
distribution without, liability..... ETA49(2)

## AGENT

powers of attorney (form E 68)  
monthly returns ..... ET1(12.7),  
D14(Note)

AMBER, ARTICLES OF      see "IVORY"

AMUSEMENT DEVICES OR GAMES, COIN, DISC OR TOKEN  
OPERATED

excise tax..... ETA sch I(4)  
applicable at schedule rates ..... ETA23(1a)  
goods for use, not for sale, liable..... ETA23(4)

APPARATUS      see "MACHINERY, ETC."

## ARMED SERVICES

remission, duty and taxes, - automobiles  
NATO and BCAS..... D52-8E, D52/12  
U.S. leased bases in Nfld. .... D52-9E

## ARTISTS, COMMERCIAL

producer or manufacturer..... ETA29(1e)

## ASSIGNEES

assignee, defined ..... ETA2(1aa)  
certificate from Minister, before distribution of assets ..... ETA49(1)  
distribution without, liability ..... ETA49(2)



AUTOMOBILES    see also "VALUE", "VEHICLES"

remission of taxes

NATO and BCAS .....	D52-8E, D52/12
racing automobiles and motorcycles.....	D4-3(2)
representatives of other governments .....	ET152
U.S. bases in Nfld. ....	D52-9E, D53-1E

sales tax exemption

diplomatic representatives .....	ETA sch. III
----------------------------------	--------------

AWNINGS

sales tax, - values.....	ET61
--------------------------	------



# EXCISE TAX INDEX

3  
(1/VII/60)

BANKRUPTCY see "TRUSTEES"

BEER see "SPIRITS AND FERMENTED  
LIQUORS"

## BLACKSMITHS

### sales tax exemption

annual sales not exceeding \$3,000

- any other class of taxable goods..... ET1(2.4)

- operations not confined to customers orders..... ET1(2.4)

selling own manufactures exclusively to consumers ..... ET1(2.3)

## BLIND, DEAF, DUMB

### sales tax exemption (50%)

articles manufactured or produced by blind ..... ETA sch. IV(1)

articles manufactured or produced by deaf or dumb ..... ETA sch. IV(2)

## BONDS, SECURITY

### manufacturer or producer

excise tax..... ETA26

tobacco packer ..... ETA26

### tobacco products

stamping prior to importation ..... D21-6(3)

wholesaler ..... ETA35(4)

amount..... ET1(3.1)

form approved by Minister ..... ETA35(5)

form prescribed by Department..... ET1(3.3)

remains in force on goods in possession after cancellation... ETA35(8)

terms..... ET1(3.4)

transfer to Receiver General ..... ET1(3.2)

BOOKS AND RECORDS

destruction	
C-E documents .....	Ad/20
required to be kept by licensee.....	ETA55(1)
assessment where not kept.....	ETA55(8)
available for inspection.....	ETA55(3)
destroying, and making false entries, penalty.....	ETA55(9)
English or French .....	ET1(4.1)
evidence of exportation of goods .....	ET1(41.2d)
exemption certificates retained in suppliers files	
hospitals .....	ET1(43.4)
municipalities .....	ET1(45.4)
failure to make available for inspection, penalty .....	ETA55(7)
failure to produce, at inquiries.....	ETA59(4b)
goods erected or installed .....	ET1(22.5)
if not kept as required, penalty.....	ETA55(6)
maintained where returns filed.....	ET1(12.4)
may be seized for violation .....	ETA55(4)
Minister may prescribe, if not adequate.....	ETA55(5)
retail branch transactions.....	ET1(4.3)
retained by first vendor, direct shipments.....	ET1(48)
stamped copy B 93, on file for 3 years .....	ET1(12.5)
what they shall show .....	ET1(4.2)
where returns filed and tax paid.....	ET1(4.1)
wholesaler or jobber .....	ETA35(2), ET1(28.5)
written permission for destruction.....	ET1(4.2)
written permission for disposal .....	ETA55(2)



## BOOKS AND RECORDS - con.

stamps (T 272, T 272A)

cash books (T 9, T 10)

closing at month end..... ES/54(30)

verification, at irregular dates..... ES/53(23)

defective excise duty stamps..... ES/56(45)

erasures not permitted..... ES/55(44)

errors, etc., how corrected..... ES/55(44)

exchanges, firms and licensees..... ES/56(50)

outports..... ES/54(32)

port, credit only when sold and remitted at outport..... ES/52(15)

port, separate sheets for outports..... ES/52(16)

posted daily..... ES/53(22)

stamps received, to be debited..... ES/52(10)

verification, at irregular date..... ES/53(23)

## BRAKE SHOES, AUTOMOTIVE, LINED

bases for tax computation..... ET91

methods of distrubution, and tax computation..... ET91(9)

## BUILDING MATERIALS

sales tax

flagstone..... ET123/1

sales tax exemption..... ETA sch. III

articles and materials used in manufacture or production.... ETA sch. III

- except hardware for doors and sash..... ETA sch. III

ash handling equipment, furnace..... ETA sch. III

basins (not repair parts, pipes and pipe fittings)..... ETA sch. III

baths, shower (not repair parts, pipes and pipe fittings).... ETA sch. III

blocks, building, curved or shaped..... ETA sch. III

blowers, heating buildings..... ETA sch. III

bricks..... ETA sch. III

building blocks and stone..... ET123/1

burners, oil or gas, heating buildings..... ETA sch. III

cement..... ETA sch. III

- additives for concrete..... ETA sch. III

(13/X/61)

## BUILDING MATERIALS - con.

## sales tax exemption - con.

chimney caps .....	ETA sch. III
chimneys for buildings (not fireplaces) .....	ETA sch. III
closets (not repair parts, pipes and pipe fittings) .....	ETA sch. III
concrete mixes, prepared, dry .....	ETA sch. III
concrete piles, precast .....	ETA sch. III
cornice, frieze, pilasters, etc. (see item) .....	ETA sch. III

doors for buildings .....	ETA sch. III
drainage, waste and vent copper tubing, and fittings .....	ETA sch. III
ducts for warm air, ventilating and air conditioning systems .....	ETA sch. III

electric heating equipment, heating buildings (see item) .....	ETA sch. III
faucets (not repair parts, pipes and pipe fittings) .....	ETA sch. III
fibreboard .....	ETA sch. III
flooring	
- terrazzo flooring, materials to be incorporated in .....	ETA sch. III
- tile .....	ETA sch. III

fuel handling equipment, furnace .....	ETA sch. III
fuel tanks, furnace .....	ETA sch. III
furnaces, heating buildings .....	ETA sch. III

glass .....	ETA sch. III
hard surface plastic laminated .....	ETA sch. III
hinges (not checking floor hinges) .....	ETA sch. III

insulation, materials for .....	ETA sch. III
lath .....	ETA sch. III
lavatories (not repair parts, pipes and pipe fittings) .....	ETA sch. III
lead, white .....	ETA sch. III

lime .....	ETA sch. III
locks, lock sets, and parts (not padlocks) .....	ETA sch. III
louvres (not motor operated) .....	ETA sch. III
lumber .....	ETA sch. III
material for waterproofing and moisture-proofing buildings .....	ETA sch. III

materials, vegetable or mineral substances, for ceilings, walls, insulation or acoustical purposes	ETA sch. III
paints .....	ETA sch. III
- paint oil .....	ETA sch. III
- varnishes .....	ETA sch. III
- white lead .....	ETA sch. III



## BUILDING MATERIALS - con.

## sales tax exemption - con.

paper	
- building .....	ETA sch. III
- wallpaper .....	ETA sch. III
pipe, c. i. soil, and fittings ..	ETA sch. III
plaster .....	ETA sch. III
plaster boards .....	ETA sch. III
pumps, circulating, heating buildings .....	ETA sch. III
radiators, h.w. and steam (not fittings) heating buildings .....	ETA sch. III
roofings	
- asphalt and tar .....	ETA sch. III
- prepared .....	ETA sch. III
sash .....	ETA sch. III
screens, door and window .....	ETA sch. III
shingles .....	ETA sch. III
sidings .....	ETA sch. III
sinks (not repair parts, pipes and pipe fittings) .....	ETA sch. III
- sink rims .....	ETA sch. III
skylights .....	ETA sch. III
stairways .....	ETA sch. III
steel, structural .....	ETA sch. III
stokers, heating buildings .....	ETA sch. III
stone, building .....	ETA sch. III, ET123/1
- flagstone .....	ET123/1

BUILDING MATERIALS - con.

sales tax exemption - con.

tanks

- fuel oil, heating buildings ..... ETA sch. III
- septic, and grease traps..... ETA sch. III

tile

- building ..... ETA sch. III
- floor, and underlay..... ETA sch. III

tubs (not repair parts, pipes and pipe fittings)

- bath..... ETA sch. III
- laundry..... ETA sch. III
- urinals (not repair parts, pipes and pipe fittings)..... ETA sch. III

varnishes ..... ETA sch. III

ventilators and louvres (not motor operated) ..... ETA sch. III

wall panels ..... ETA sch. III

wallpaper ..... ETA sch. III

BURIAL VAULTS, CONCRETE

sales tax, - values..... ET122









## CANDY, CHOCOLATE, CHEWING GUM OR CONFECTIONERY

candy, defined .....	ET31
producer or manufacturer	
person who wraps, packages, etc. ....	ETA29(1e)
sales tax	
circuses, shows, theatres, auditoria, rinks, etc. ....	ET31/1
values .....	ET31

## CANVAS GOODS

sales tax, - values .....	ET61
---------------------------	------

## CARTAGE, HAULAGE, ETC.

application of sales tax	see also "TRANSPORTATION" ...	ET1(27)
--------------------------	-------------------------------	---------

## CERTIFICATES, EXEMPTION

alcohol used by bonded manufacturers in goods subject to excise tax	ED206(228)
automobiles, NATO and BCAS .....	D52/12
blanket telephone or telegraph orders .....	ET1(11.16)
direct shipment .....	ET1(48)
hospitals	see also "HOSPITALS".....
	ET1(11.11), ET160
form of certificate.....	ET1(11.11)
retained in suppliers files .....	ET1(43.4)
joint Canada-U.S. projects.....	D53-16E(7)
signing officers	
- DEW Line.....	D53/9
- USAF.....	D53/3
licence Nos. or certificates not to be printed on stationery, etc.	ET1(11.21)
manufacturer .....	ET1(11)
goods used in, wrought into, or attached .....	ET1(11.2)
'blanket' certificate .....	ET1(11.16)
- form of certificate .....	ET1(11.16)
form of certificate .....	ET1(11.3)
not to be used for exempted goods .....	ET1(11.4)
not to use if also operating as wholesaler or retailer ....	ET1(11.20)
when licence No. shall not be quoted.....	ET1(11.4)
goods which cannot be used in, wrought into, or attached	
licence No. not to be quoted, nor certificate given.....	ET1(11.1)

CERTIFICATES, EXEMPTION - con.

manufacturer - con.

manufacture or production of articles and materials	
exempted by schedule III, E.T. Act .....	ET1(11.8)
form of certificate .....	ET1(11.8)

materials consumed, etc., in process of manufacture ....	ET1(11.7)
diesel fuel oil used in logging and in manufacture of	
rough lumber .....	ET1(11.7)
diesel fuel oil used in mining operations .....	ET1(11.7)
form of certificate .....	ET1(11.7)
not grease, lubricating oils or fuel for engines .....	ET1(11.7)

purchasing goods from physical manufacturer .....	ET1(11.5)
form of certificate .....	ET1(11.5)

purchasing or importing machinery, etc., for use in	
manufacture .....	ET1(11.6)
electric wire and cable .....	ET1(11.6)
form of certificate .....	ET1(11.6)
pipe, pipe fittings or valves .....	ET1(11.6)

municipalities	see also "MUNICIPALITIES" ...	ET1(11.12)
form of certificate ..	.....	ET1(11.12)

Provincial Governments	see also "PROVINCIAL	
	GOVERNMENTS" ..	ET1(11.13)
form of certificate .....	.....	ET1(11.14)
refund claims	see also "REFUND CLAIMS" ...	ET1(14.5)

responsibility of purchaser .....	ET1(11.19)
responsibility of vendor .....	ET1(11.18)
signatures or initials .....	ET1(11.17)

wholesaler

goods used in, wrought into, or attached .....	ET1(11.16)
'blanket' certificate .....	ET1(11.16)
- form of certificate .....	ET1(11.16)

purchasing or importing goods for resale .....	ET1(11.9)
except green peanuts imported in the shell .....	ET1(11.9)
form of certificate .....	ET1(11.10)



defined ..... ET 1(21.2b)

sales tax exemption.....	ETA sch. III
adrenocorticotrophin (ACTH).....	ETA sch. III
articles and materials for hospitals (not for resale) .....	ETA sch. III
artificial eyes .....	ETA sch. III

cortisone .....	ETA sch. III
donations of clothing or books for charitable purposes.....	ETA sch. III
hearing aids, parts and batteries .....	ETA sch. III
insulin.....	ETA sch. III

laryngeal speaking aids, parts and batteries.....	ETA sch. III
liver extract, treatment of anaemia .....	ETA sch. III
memorials or monuments, members of armed forces .....	ETA sch. III
radium .....	ETA sch. III
sutures, prepared surgical.....	ETA sch. III
vaccine, prevention of poliomyelitis and materials used in manufacture.....	ETA sch. III
war veterans badges.....	ETA sch. III

acceptance of uncertified . . . . .	D27
list of authorized companies, etc. . . . .	D27/1
rejected cheques, procedure . . . . .	D27/7

applicable to entries, etc., of drawer only.....	D27/20
delivery of refund or drawback	
cases of insolvency .....	D27/52
when arrears of taxes, etc. ....	D27/52
payable to Receiver General.....	D27/20

CHEWING GUM                      see "CANDY, ETC."

CHOCOLATE                      see "CANDY, ETC."

CIDER MILLERS

sales and excise taxes ..... ET1/14  
sales tax exemption  
    annual sales not exceeding \$3,000  
    - any other class of taxable goods ..... ET1(2.4)  
    - operations not confined to customers orders ..... ET1(2.4)  
    who produce cider from customers apples..... ET1(2.3)  
small manufacturers           see also "SMALL  
                                    MANUFACTURERS"... ET1/14

CIGARETTES

see also "TOBACCO"

Cuba, seal of origin ..... ES/45  
excise tax ..... ETA sch. II(a)  
    applicable at schedule rates ..... ETA23(1b)  
    goods for use, not for sale, liable..... ETA23(4)  
  
exported in bond  
    exemption from taxes ..... ETA44(b)  
  
sales tax exemption  
    diplomatic representatives ..... ETA sch. III

CIGARS

see also "TOBACCO"

Cuba, seal of origin. .... ES/45  
excise tax ..... ETA sch. I(7)  
    applicable at schedule rates ..... ETA23(1a)  
    goods for use, not for sale, liable..... ETA23(4)  
  
exported in bond  
    exemption from taxes ..... ETA44(b)  
  
sales tax exemption  
    diplomatic representatives ..... ETA sch. III

CIRCUSES, SHOWS, ETC.

remission of taxes ..... D4-3

CLAIMS

see "DEDUCTIONS", "REFUNDS"



## CLOCKS

see also "WATCHES"

## excise tax

applicable at schedule rates .....	ETA23(1a)
goods for use, not for sale, liable .....	ETA23(4)
household or personal use.....	ETA sch. I(9a)
manufactured or produced in Canada, defined .....	ETA23(6)
putting movement into a case .....	ETA23(6a)

## excise tax exemption

alarm clocks, sale price or duty-paid value, not exceeding \$10 .....	ETA sch. I(9a)
for use of the blind .....	ETA sch. I(9a)

## manufacturer or producer, defined (sales tax)

person who puts movement into case .....	ETA29(2a)
--	-----------

## CLOTHING AND WEARING APPAREL

sales tax - values .....	12C
--------------------------	-----

## CONSUMPTION OR SALES TAX see "SALES TAX"

## CONTAINERS AND COVERINGS

## disposable or non-returnable

soft drinks, - values .....	ET33
-----------------------------	------

dunnage materials .....	ET155
-------------------------	-------

## excise taxes

price to include wrapper, package, box, bottle, etc.....	ETA22(2a)
--	-----------

goods subject and not subject to tax in same package.....	ET1/21
---	--------

packaging material containing taxable imported goods.....	ET1/21
---	--------

## returnable

annual returns for sales tax.....	ET1(26.4)
freight or other charges not deductible .....	ET1(26.3)

licensee may pay tax at time of purchase .....	ET1(26.6)
not exempt from sales tax (see item) .....	ETA sch. III
sales tax application .....	ET1(26)
sales tax at current rate on difference between numbers shipped and returned.....	ET1(26.5)
wine bottles .....	ET35

CONTAINERS AND COVERINGS - con.

sales tax	
price to include wrapper, package, box, bottle, etc. ....	ETA29(3)
sales tax exemption	
barrels and boxes for fish, lobster crates and scallop bags. ....	ETA sch. III
materials used in manufacture .....	ETA sch. III
barrels, boxes, baskets, crates and bags for fruits and	
vegetables .....	ETA sch. III
materials used in manufacture .....	ETA sch. III
boxes and crates for eggs .....	ETA sch. III
materials used in manufacture .....	ETA sch. III
butter and cheese boxes .....	ETA sch. III
materials used in manufacture .....	ETA sch. III
cans and insulated bags for ice cream .....	ETA sch. III
materials used in manufacture .....	ETA sch. III
corrugated paper boxes for bread .....	ETA sch. III
materials used in manufacture .....	ETA sch. III
drums and cans for honey .....	ETA sch. III
materials used in manufacture .....	ETA sch. III
flour bags .....	ETA sch. III
materials used in manufacture .....	ETA sch. III
goods not subject to sales tax (not returnable coverings)....	ETA sch. III
importation, usual coverings	
by licensed manufacturer or wholesaler .....	ET1(26.7)
tax-exempt goods .....	ET1(26.8)
milk and cream bottles, cans and plastic bags .....	ETA sch. III
materials used in manufacture .....	ETA sch. III
usual coverings .....	ETA sch. III
materials used in manufacture .....	ETA sch. III

CONTRAVENTION see "OFFENCES"

CORAL, ARTICLES OF see "IVORY"

COSMETICS see "TOILET ARTICLES, ETC."

defined ..... ETA2(1a)

COVERINGS, USUAL see "CONTAINERS"

## CROWN

claims against .....	D44/7
liability for payment of taxes	
importations by Dominion and Provinces .....	ETA45
purchases by Provinces	
diversion of certain articles to non-exempt use within	
five years .....	ETA30(4)
refund                      see also "REFUNDS" .....	ETA46(2)
valuation exceptions	
goods other than for sale .....	ETA31(2a)
Government of Canada, Boards, Railways, etc. ....	ETA31(2b)
Provincial Commissions, Railways, etc. ....	ETA31(2b)
use by Her Majesty for commercial or mercantile purposes ....	ETA31(2c)

## CURATOR

defined .....	ETA2(1aa)
---------------	-----------

## CUSTOMS ACT

application of, excise tax on importations .....	ETA56
--	-------

## CUSTOMS TARIFF ITEMS

excise tax exemption	
arms, military stores, etc. (TI 708) .....	ETA32(3)
bequests, etc. (TI 704) .....	ETA32(3)
casual donations (TI 690a) .....	ETA32(3)
exhibits, antiquities, etc. (TI 693) .....	ETA32(3)
settlers effects (TI 705) .....	ETA32(3)
travellers baggage (TI 703) .....	ETA32(3)
sales tax exemption (see items in sch. III and in Customs Tariff)	
advertising matter, single copies by mail (TI 178) .....	D50-33
agricultural implements, etc. (TI 442)	
refund or deduction claims .....	ETA46(4)
animal clippers, etc. (TI 409f) .....	ETA sch. III
articles and materials used in manufacture .....	ETA sch. III
articles and materials which enter into cost of	
manufacture .....	ETA sch. III
materials consumed in process of manufacture .....	ETA sch. III



CUSTOMS TARIFF ITEMS - con.

sales tax exemption - con.

apparel, etc. of subjects dying abroad, etc. (TI 704) .....	ETA32(3), ETA sch. III
arms, military stores, etc. (TI 708).....	ETA32(3), ETA sch. III, D49-20(3)
arms, military stores, etc. (TI 708b).....	ETA sch. III
articles and materials used in processing animal semen (TI 409u).....	ETA sch. III
articles and materials used in manufacture .....	ETA sch. III
articles for blind, etc. (TI 698) .....	ETA sch. III
articles for manufacture of fertilizer (TI 663b) .....	ETA sch. III
articles and materials used in manufacture .....	ETA sch. III
articles presented for life saving (TI 692a) .....	ETA sch. III
artificial limbs, etc. (TI 478).....	ETA sch. III
auxiliary internal combustion engines, etc. (TI 409q).....	ETA sch. III
articles and materials used in manufacture .....	ETA sch. III
materials consumed in process of manufacture.....	ETA sch. III
axles, belts, etc. (TI 409t).....	ETA sch. III
articles and materials used in manufacture .....	ETA sch. III
bells for churches (TI 352a).....	ETA sch. III
blasting and mining powder (TI 667).....	ETA sch. III
articles and materials used in manufacture .....	ETA sch. III
materials consumed in process of manufacture.....	ETA sch. III
books (TI 173).....	ETA sch. III
articles and materials used in manufacture .....	ETA sch. III
botanical and entomological specimens, etc. (TI 699).....	ETA sch. III
carriages for travellers, etc. (TI 702).....	ETA sch. III
casual donations (TI 690a) .....	ETA32(3), ETA sch. III
coil chain, etc. (TI 406) ... ..	ETA sch. III
articles and materials used in manufacture .....	ETA sch. III
materials consumed in process of manufacture.....	ETA sch. III
collections of coins, etc. (TI 692) .....	ETA sch. III
cream separators, etc. (TI 409).....	ETA sch. III
articles and materials used in manufacture .....	ETA sch. III
articles and materials which enter into cost of manufacture .....	ETA sch. III
materials consumed in process of manufacture.....	ETA sch. III

## FORMS - con.

E 2	Requisition for Supplies (Excise Stamps)	
	Department to return duplicate and triplicate.....	ES/51(6)
	numbering and symbols .....	ES/51(5)
	outports to chief port .....	ES/52(13)
	quadruplicate .....	ES/51(3)
	verifying, with stamps received .....	ES/51(7)
E 45	Requisition to Collector, Excise Stamps, Customs Purposes	
	importers, tobacco products .....	ES/53(25)
	seized goods .....	ES/53(26)
E 68	Power of Attorney (ET Collections) .....	D14(Note)
E 152	Monthly Statement of Excise Stamps on Hand	
	in duplicate, to chief port.....	ES/55(39)
	port to certify and return one copy .....	ES/55(41)
	separate, for duty, tax, domestic, and import ...	ES/55(40)
E 167A	Statement of Arrears in Taxes	
	NSF cheque.....	D27/7
E 169	Report, Cheques Rejected by Bank procedure .....	D27/7
E 171	Notice, Failure to File ET Returns use of window envelopes .....	ES/19
E 174	Inquiry re Sales-Excise Taxes .....	ET1/5
G 62	Statement, Excise Duty Stamps-Customs	
	import .....	ES/54(33)
	offices closing out .....	ES/57(59)
	offices raised to ports .....	ES/58(60)
	offices transferred to different surveys.....	ES/58(61)
G 65	Statement, Excise Duty Stamps-Tobacco	
	domestic .....	ES/54(33)
	offices closing out.....	ES/57(59)
	offices raised to ports .....	ES/58(60)
	offices transferred to different surveys.....	ES/58(61)
G 65A	Statement, Excise Duty Stamp-Cigars, Cigarettes, etc.	
	domestic .....	ES/54(33)
	offices raised to ports .....	ES/58(60)
	offices transferred to different surveys.....	ES/58(61)

FORMS - con.

G 70	Statement, ET Stamps	
	offices closing out .....	ES/57(59)
	offices raised to ports.....	ES/58(60)
	offices transferred to different surveys .....	ES/58(61)
	separate, domestic and import.....	ES/54(33)
K 10	Advice of Deposit	
	breakdown of excise taxes .....	D27/26
K 14	Request for Redetermination, Re-Appraisal or Refund.	ET1/18
	taxes overpaid on importation .....	ET1(14.7)
	unlicensed importer	
	selling truck parts and machinery to persons exempted .....	D16/5
L 15	Application for Sales Tax Licence .....	ET1(1.4), ET1/3
	Collectors to keep supply .....	ET1/3, ET1/5
	manufacturers, in triplicate .....	ET1/3
	questions to be answered completely .....	ET1/3
	wholesalers, in quadruplicate .....	ET1/3
M 15	Manufacturers Excise Tax Licence .....	ET1/3
M 17	Manufacturers Sales Tax Licence .....	ET1/3
M 18	Wholesalers Sales Tax Licence .....	ET1/3
N 15	Claim for Refund, Domestic Excise Taxes	
N 15A	Statement, Sales to Licensed Manufacturers or Wholesalers re Refunds	
	Canada-U.S. joint projects .....	D53-16E(10)
	each required in duplicate .....	ET1(14.1)
	filed at ET Audit Offices .....	D16/3
	method of preparing form N 15A .....	ET1(14.2)
	sale or use of goods subsequent to import entry ....	D16-1(11)
	unlicensed importers	
	selling truck parts and machinery to persons exempted .....	D16/5
	unlicensed wholesaler, etc. ....	ET1(14.1)





CUSTOMS TARIFF ITEMS - con.

sales tax exemption - con.

hay presses, etc. (TI 409h).....	ETA sch. III
articles and materials used in manufacture .....	ETA sch. III
materials consumed in process of manufacture .....	ETA sch. III

incubators, etc. (TI 409g) .....	ETA sch. III
articles and materials used in manufacture .....	ETA sch. III
articles and materials which enter into cost of manufacture .....	ETA sch. III
materials consumed in process of manufacture .....	ETA sch. III

invalid chairs, etc. (TI 480a) .....	ETA sch. III
articles and materials used in manufacture .....	ETA sch. III
materials consumed in process of manufacture .....	ETA sch. III

locomotives and railway cars, etc. (TI 436) .....	ETA sch. III
locomotives, repair equipment, etc. (TI 437) .....	ETA sch. III

logging machinery, etc. (TI 411a) .....	ETA sch. III
articles and materials used in manufacture .....	ETA sch. III
materials consumed in process of manufacture.....	ETA sch. III
tires and tubes (Misc.) .....	ETA sch. III

machinery and apparatus, not made in Canada, potash and  
rock salt mines (TI 848a)  
articles and materials used in manufacture . . . . . ETA sch. III

machinery, etc., construction of sugar factories (TI 417).	ETA sch. III
machinery, etc., petroleum or gas wells (TI 848).....	ETA sch. III
articles and materials used in manufacture .....	ETA sch. III

machinery, etc., potash and rock salt mines (TI 848a) . . .	ETA sch. III
materials for international bridges and tunnels (TI 460) . . .	ETA sch. III
materials for manufacture or repair of articles specified in TI 682 (TI 682a) . . . . .	ETA sch. III

materials for use in manufacture of goods in TI 399a and 399b (TI 399c) .....	ETA sch. III
materials in manufacture of goods specified in TI 848 and 848a (TI 848b).....	ETA sch. III

semen of horses, etc. (TI 786).....	ETA sch. III
settlers effects (TI 705) .....	ETA32(3)



sales tax exemption - con.

spraying and dusting machines, etc. (TI 409e).....	ETA sch.	III
articles and materials used in manufacture.....	ETA sch.	II
articles and materials which enter into cost of manufacture.....	ETA sch.	II
materials consumed in process of manufacture.....	ETA sch.	II

structural iron and steel, not made in Canada, construction	
of sugar factories (TI 417) .....	ETA sch. III
surgical and dental instruments, etc. (TI 476) .....	ETA sch. III
articles and materials used in manufacture .....	ETA sch. III
materials consumed in process of manufacture .....	ETA sch. II

surgical apparatus, etc. (TI 476b) .....	ETA sch. III
surveying precision instruments and equipment, etc. (TI 431h) .....	ETA sch. III
articles and materials used in manufacture.....	ETA sch. III

travellers baggage, etc. (TI 703) .....	ETA32(3)
trophies of war, etc. (TI 692b) .....	ETA sch. II

windmills, etc. (TI 409k) .....	ETA sch.	III
articles and materials used in manufacture.....	ETA sch.	III
articles and materials which enter into cost of manufacture .....	ETA sch.	III
materials consumed in process of manufacture.....	ETA sch.	III

application of sales tax

licensed manufacturer or wholesaler .....	ET1(34.2)
unlicensed customer (subject) .....	ET1(34.3)
custom work, defined .....	ET1(34.1)







tax exemption      see "BLIND"

DEDUCTIONS      see also "DRAWBACK", "REFUNDS"

```

diesel fuel oil
  used in engines, in logging or manufacture of rough lumber . ET1(11,7)
  used in mining operations to generate electricity..... ET1(11,7)

```

electric wire and cable  
purchased or imported for use in manufacture..... ET1(11.6)

examination and approval by ET auditor .....	ET1/18
exportation of goods .....	ETA46(1d)

goods erected or installed .....	ET1(22.7)
goods returned, but not within 30 days of a Budget	
partial credit allowed .....	ET1(31.5)
when no replacements made .....	ET1(31.4)

goods returned, replacement of lesser value ..... ET1(31.3)  
see also "RETURNED GOODS"

goods returned, within 2 years	
credit may be taken .....	ET1(31.6)

manufacturer	
basis of claim	ET1(13.17)
certified summary of inventory	ET1(13.16)
claim filed where licence issued	ET1(13.12)
inventory required	ET1(13.12)

goods in transit at issuance of licence .....	ET1(13.14)
information required in inventory .....	ET1(13.13)
information required in writing to support application .....	ET1(13.19)
inventory kept on file by licensee.....	ET1(13.15)

DEDUCTIONS - con.

manufacturer - con.

sales tax paid on goods used in, wrought into or attached goods subsequently sold in same condition .....	ET1(13.18)
sales tax paid on partly manufactured goods at issuance of licence.....	ET1(13.11)
not credited until approved by ET Audit .....	ET1/18
overpayment of taxes .....	ETA46(1a)
paid on sale or importation subsequently entitled to exemption .....	ETA46(1c)

pipe, pipe fittings and valves purchased or imported for use in manufacture .....	ET1(11.6)
--	-----------

stamps returned for exchange .....	ETA46(1e)
taxes paid in error .....	ETA46(1b)

wholesaler

basis of claim .....	ET1(13.7)
certified summary of inventory .....	ET1(13.6)
deductions from returns as goods sold .....	ET1(13.8)
filed where licence issued .....	ET1(13.2)

goods for resale, on hand at issuance of licence .....	ET1(13.1)
goods in transit on date of issuance of licence .....	ET1(13.4)
information required on inventory .....	ET1(13.3)
inventory kept on file by licensee .....	ET1(13.5)
inventory of goods required .....	ET1(13.2)

tax paid on purchase not to be deducted .....	ET1(13.10)
tax paid by supplier to be reimbursed to wholesaler .....	ET1(13.9)

## DEFINITIONS

agent or sales representative	
drugs, pharmaceuticals, proprietary or patent medicines...	ET131(2a)
toilet goods .....	ET132(2e)
automotive lined brake shoes .....	ET91(2a)
books, printed or bound .....	ET87/1
candy .....	ET31
canvas goods .....	ET61
cash discount .....	ET1(21, 2a)
certified institution .....	ETA47(1a)
chain stores .....	ET1(21, 2b)
clear-outs	
jewellery, goldsmiths and silversmiths products .....	ET101(2.2)
luggage .....	ET55(2d)
radio sets .....	ET112(2b)
television sets .....	ET113(2b)
combinations	
radio sets .....	ET112(2c)
computed as included	
automotive lined brake shoes .....	ET91(2c)
drapes .....	ET62(2b)
drugs, pharmaceuticals, proprietary or patent medicines ..	ET131(2c)
jewellery, goldsmiths and silversmiths products .....	ET101(2.3)
luggage .....	ET55(2b)
radio sets .....	ET112(2d)
television sets .....	ET113(2c)
toilet goods .....	ET132(2m)
computed as included or on	
automotive lined brake shoes .....	ET91(2d)
drapes .....	ET62(2c)
drugs, pharmaceuticals, proprietary or patent medicines ..	ET131(2d)
jewellery, goldsmiths and silversmiths products .....	ET101(2.4)
luggage .....	ET55(2c)
radio sets .....	ET112(2e)
television sets .....	ET113(2d)
toilet goods .....	ET132(2n)



DEFINITIONS - con.

cosmetics .....	ETA2(1a)
cost of domestic goods .....	ET1(28.1)
credits, other allowable	
automotive lined brake shoes .....	ET91(2j)
drapes .....	ET62(2j)
drugs, pharmaceuticals, proprietary or patent medicines ..	ET131(2i)
 jewellery, goldsmiths and silversmiths products .....	ET101(2.11)
luggage .....	ET55(2k)
radio sets .....	ET112(2j)
television sets .....	ET113(2i)
toilet goods .....	ET132(2j)
 custom work .....	ET1(34.1)
department stores .....	ET1(21.2c)
deposit charge	
automotive lined brake shoes .....	ET91(2e)
 determined wholesale value .....	ET1(21.2e), (27.1)
discontinued lines and clear-outs	
sewing machines, domestic .....	ET114
 distributor .....	ET1(21.2f)
drapes .....	ET62(2e)
drugs, pharmaceuticals and proprietary or patent medicines ..	ET131(2f)
dunnage materials .....	ET155
 duty-paid value	
excise tax .....	ETA22(1a)
includes price of usual coverings .....	ETA22(2b)
sales tax .....	ETA29(1a)
 electric lamps .....	ET111
established selling price to retailers	
automotive lined brake shoes .....	ET91(2g)
 established wholesale price .....	ET1(21.2g), (27.1)
automotive lined brake shoes .....	ET91(2h)
drapes .....	ET62(2f)
drugs, pharmaceuticals, proprietary or patent medicines ..	ET131(2g)
toilet goods .....	ET132(2f)

## DEFINITIONS - con.

furniture .....	ET81
goldsmiths and silversmiths products .....	ET101(2.6)
goods (diplomatic privileges) .....	ET151
goods specially made or altered to a customer's order	
luggage .....	ET55(2g)
goods specially made or altered to a retailer's order	
jewellery, goldsmiths and silversmiths products .....	ET101(2.7)
regular lines .....	ET101(2.13)
greeting cards .....	ET86
individual user	
drapes .....	ET62(2g)
installation costs	
drapes .....	ET62(2h)
jewellery .....	ET101(2.8)
cuff links, tie clips, etc. ....	ET101/1
goldsmiths and silversmiths products .....	ET101(2.6)
job lots	
jewellery, goldsmiths and silversmiths products .....	ET101(2.6)
luggage .....	ET55(2h)
radio sets .....	ET112(2h)
television sets .....	ET113(2g)
licensed printer or publisher .....	ET1(24.1a)
luggage .....	ET55
manufactured or produced in Canada	
clocks or watches .....	ETA23(6a)
jewellery .....	ETA23(6c)
toilet articles, preparations or cosmetics .....	ETA23(5a)
manufacturer .....	ET1(21.2h)
manufacturer or producer .....	ETA2(1aa)
clocks or watches .....	ETA29(2)
jewellery, goldsmiths and silversmiths products .....	ETA29(2), ET101(2.10)
licensed .....	ETA29(1b)
Minister .....	ETA2(1b)
net price	
drugs, pharmaceuticals, proprietary or patent medicines ..	ET131(2h)
non-taxable operation (printed matter) .....	ET1(24.1b)

DEFINITIONS - con.

partly manufactured goods .....	ETA29(1d)
person .....	ETA2(1c), ET1(21.2)
	ET1(24.1c)
automotive lined brake shoes .....	ET91(2k)
drapes .....	ET62(2k)
drugs, pharmaceuticals, proprietary or patent medicines ..	ET131(2j)
toilet goods .....	ET132(2b)
pharmaceuticals .....	ETA2(1cc),
	ET131(2f)
postage .....	ET1(27.1c)
toilet goods .....	ET132(2h)
private brand goods .....	ET1(21.2k)
producer or manufacturer	
see also "DEFINITIONS, manufacturer"	
sales tax .....	ETA29(1e)
proprietary or patent medicines .....	ET131(2f)
Province includes Yukon and Northwest Territories .....	ETA2(2)
radio broadcast receiving sets .....	ET112(2m)
regular lines	
jewellery, goldsmiths and silversmiths products .....	ET101(2.13)
luggage .....	ET55(2n)
radio sets .....	ET112(2n)
television sets .....	ET113(2L)
regular tax or taxes included selling price to retailers	
jewellery, goldsmiths and silversmiths products .....	ET101(2.14)
regular tax or taxes included selling price to users	
jewellery, goldsmiths and silversmiths products .....	ET101(2.15)
luggage .....	ET55(2o)
regularly sells .....	ET1(21.2L)
representative quantities .....	ET1(21.2m)
representatives (diplomatic privileges) .....	ET151
restricted brand goods .....	ET1(21.2n)
retailer .....	ET1(21.2o), (27.1d)
automotive lined brake shoes .....	ET91(2n)
canvas goods .....	ET61
clothing and wearing apparel .....	12C
drapes .....	ET62(2m)
drugs, pharmaceuticals, proprietary or patent medicines ..	ET131(2m)
electric lamps .....	ET111
footwear .....	ET51
furniture .....	ET81
soft drinks .....	ET33
toilet goods .....	ET132(2d)



## DEFINITIONS - con.

sale price	see also "VALUE" .....	ET1(21.2p), ET1(27.1e)
automotive lined brake shoes .....		ET91(2o)
drapes .....		ET62(2n)
drugs, pharmaceuticals, proprietary or patent medicines ..		ET131(2n)
excise taxes .....		ETA22(1b)
includes price of usual coverings .....		ETA22(2a)
sales tax .....		ETA29(1f)
duty-paid value on imported goods .....		ETA29(1f)
toilet goods .....		ET132(2k)
list price .....		ET132(2p)
net price .....		ET132(2q)
suggested list price to users .....		ET132(2o)
sales to certain other purchasers		
drugs, pharmaceuticals, proprietary or patent medicines ..		ET131(2o)
small goods		
radio sets .....		ET112(2t)
specified day (certified institutions) .....		ETA47(1b)
stamp, or excise stamps .....		ETA2(1d)
suggested list price to users		
drugs, pharmaceuticals, proprietary or patent medicines ..		ET131(2p)
tax .....		ET1(21.2q), ET1(27.1f)
automotive lined brake shoes .....		ET91(2p)
drapes .....		ET62(2o)
drugs, pharmaceuticals, proprietary or patent medicines ..		ET131(2q)
jewellery, goldsmiths and silversmiths products .....		ET101(2.21)
luggage .....		ET55(2v)
radio sets .....		ET112(2u)
television sets .....		ET113(2r)
toilet goods .....		ET132(2l)
taxable operation (printed matter) .....		ET1(24.1d)
television broadcast receiving sets .....		ET113(2s)
toilet goods .....		ET132(2a)
transportation .....		ET1(27.1g)
transportation allowed .....		ET1(27.1h)
transportation prepaid .....		ET1(21.2r), ET1(27.1i)
transportation prepaid or allowed		
automotive lined brake shoes .....		ET91(2q)
drapes .....		ET62(2p)
drugs, pharmaceuticals, proprietary or patent medicines ..		ET131(2r)

# EXCISE TAX INDEX

## DEFINITIONS - con.

### user

commercial or industrial	ET62(2d)
drapes	ET101(2.23)
jewellery, goldsmiths and silversmiths products	ET55(2x)
luggage	

watches, railway standard	ET102/2
wearing apparel	12C
uniforms	12C

wholesaler	ET1(21.2s), (27.1j)
automotive lined brake shoes	ET91(2r)
drapes	ET62(2q)
drugs, pharmaceuticals, proprietary or patent medicines	ET131(2s)
licensed	ETA29(1c)
toilet goods	ET132(2c)

wine	ETA28(3)
'still' and 'sparkling'	ET1(9.3)

## DENTISTS AND DENTAL MECHANICS

### sales tax exemption

annual sales not exceeding \$3,000	
any other class or taxable goods	ET1(2.5)
operations not confined to customers orders	ET1(2.5)
selling own manufactures exclusively to consumers or users.	ET1(2.4)

## DEPARTMENT STORES

defined	ET1(21.2c)
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## DEW LINE

remission of duties and taxes	D53-9E, D53-15E
-------------------------------	--------------------

## DIAMONDS, PERSONAL USE see also "JEWELLERY"

excise tax	ETA sch.I(9c)
applicable at schedule rates	ETA23(1a)

## DIPLOMATIC PRIVILEGES

goods, defined .....	ET151
identity cards .....	D52/24
ILO .....	D52/21
lost documents .....	D52/24
representative, defined .....	ET151
sales tax exemption .....	ETA sch. III
ale .....	ETA sch. III
articles for personal or official use .....	ETA sch. III
articles for use of Governor General .....	ETA sch. III
automobiles .....	ETA sch. III
beer .....	ETA sch. III
cigarettes .....	ETA sch. III
cigars .....	ETA sch. III
spirits .....	ETA sch. III
stout .....	ETA sch. III
tobacco, manufactured .....	ETA sch. III
wines .....	ETA sch. III
tax remission or exemption .....	ET151
articles for personal and family use .....	D52/2
automobiles ..	D52/7
BCAS .....	D52-8E, D52/1, D52/12
- U.S. bases in Nfld. ....	D52-9E
NATO .....	D52-8E, D52/1, D52/12
- U.S. bases in Nfld. ....	D52-9E
other governments .....	ET152
U.S. leased bases in Nfld. ....	D52/12



to a public hospital .....	ET1(48b)
to a purchaser in a foreign country .....	ET1(48b)
under any other tax exempt conditions .....	ET1(48b)

## DISCOUNTS

cash discount, defined.....	ET1(21.2a)
drapes .....	ET62(2a)

## DISTRIBUTOR

defined .....	ET1(21.2f)
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## DRAPES, MANUFACTURER OR PRODUCER

bases for tax computation.....	ET62
slip covers for furniture .....	ET62(19)
drapes, defined                      see also "DEFINITIONS" .....	ET62(2e)
manufacturer, defined.....	ET62(2i)
methods of distribution and tax computation.....	ET62(11)

## DRAWBACK                      see also "DEDUCTIONS", "REFUNDS"

Canadian Commercial Corporation purchases .....	D17-9
equipment, repairs, etc., ships or aircraft .....	ETA46(7c)
ships furnishings or equipment .....	D17-3(5)
exportation.....	ETA46(7a)
gold for export .....	D17-7
goods imported and exported or destroyed .....	D17-5
goods manufactured in Canada and exported.....	D17-4
imported parts of motor cars exported.....	D17-16
oceanic cable supplies.....	D17-3(7)
payment of specific sum in lieu.....	ETA46(7)
Pinetree Gap Filler project .....	D17-19
rubber goods manufactured and exported .....	D17-6
St. Lawrence Seaway Project see "ST. LAWRENCE SEAWAY"	
ships repairs.....	D17-3(6)
ships stores.....	ETA46(7b), D17-3(3)
spirits exported .....	D17-10
telegraph cable ships.....	ETA46(7d)
U.S. bases in Nfld.....	D17-29

DRESSMAKERS

sales tax exemption

annual sales not exceeding \$3,000  
- any other class of taxable goods ..... ET1(2.5)  
- operations not confined to customers orders ..... ET1(2.5)  
selling only to customers order ..... ET1(2.4)

when not selling through 3 or more of own stores ..... ET1(2.4)  
who do not sell through agents, dealers, etc. .... ET1(2.4)

DRUGGISTS, PRESCRIPTION

sales tax exemption

annual sales not exceeding \$3,000  
- any other class of taxable goods ..... ET1(2.5)  
- operations not confined to customers orders ..... ET1(2.5)  
selling own manufactures exclusively to consumers or users ET1(2.4)

DRUGS, PHARMACEUTICALS AND PROPRIETARY OR PATENT  
MEDICINES

bases for tax computation ..... ET131  
definitions ..... ET131(2f)  
pharmaceuticals, defined ..... ETA2(1cc)

DUMB

tax exemption                      see "BLIND"







application of ET Act .....	ETA10
export duty .....	ETA8,ET21
regulations .....	ETA9

sales tax exemption  
internal combustion traction, etc., farm or logging (see  
item) ..... ETA sch. III

ENTRIES OR RETURNS      see "RETURNS", "FORMS"

accounting for sales tax.....	ET1(22.2)
method of computation .....	ET1(22.8)

adequate records must be maintained..... ET1(22.6)  
see also "BOOKS AND RECORDS"

basis for sales tax..... ET1(22.1)

deductible costs ..... ET1(22.4)

board and maintenance of workmen ..... ET1(22.4d)

deductions allowable      see also "DEDUCTIONS"..... ET1(22.7)

```

depreciation on equipment ..... ET 1(22.4i)

```

heat, light and power ..... ET 1(22.4f)

insurance premiums ..... ET1(22.4g)

profit ..... ET1(22.4j)

salaries ..... ET1(22.4b)

scaffolding, etc. .... ET 1(22.4e)

transportation of workmen..... ET 1(22.4c)

wages ..... ET 1(22.4a)

where loss is sustained on a contract..... ET1(22.5)

Workmen's Compensation Act ..... ET 1(22.4h)

freight or cartage ..... ET1(22.3)

deductions allowable ..... ET1(22.7)

EVASION

see "OFFENCES"

EXCHEQUER COURT

appeals from declarations of Tariff Board .....	ETA58(1)
appeal to Supreme Court .....	ETA58(6)
disposition of appeal .....	ETA58(4)
notice of application .....	ETA58(2)
rules .....	ETA58(5)
security for costs .....	ETA58(3)

EXCISE TAX

amber, articles of .....	ETA sch. I(9b)
amusement devices, coin, disc or token operated .....	ETA sch. I(4)
apple cider .....	ET1/14
application and rate payable .....	ETA23(1)
goods subject and not subject in same package .....	ET1/21
assessments	
where required records not kept .....	ETA55(8a)
breakdown on forms K 10 .....	ET1/11, D27/26
by whom and when payable	
goods for use, not for sale, liable .....	ETA23(4)
goods which cannot be used in, wrought into, or attached	
- licence No. not to be quoted, nor certificate given .....	ET1(11.1)
importation .....	ETA23(2)
produced and sold in Canada .....	ETA23(2)
when not payable .....	ETA23(3)
- wines .....	ETA23(3)
cigar and cigarette holders .....	ETA sch. I(6)
cigarette rolling devices .....	ETA sch. I(6)
cigarettes .....	ETA sch. II(a)
cigars .....	ETA sch. I(7)
circuses, shows, etc. - remission .....	D4-3



## EXCISE TAX - con.

clocks and watches	see also "CLOCKS", "WATCHES"	
household or personal use .....		ETA sch. I(9a)
importations of movements or cases .....		ET102/1
values .....		ET102
computation		
unlicensed wholesale branch method .....		ET1(21.1)
coral, articles of .....		ETA sch. I(9b)
cosmetics	see also "TOILET ARTICLES" .....	ETA sch. I(2), ET1(8)
manufacturers in bond .....		ED206(223)
deduction or refund claims .....		ETA46
	see also "DEDUCTIONS", "REFUNDS"	
procedure .....		ET1/18
diamonds, etc., personal use, etc. ....		ETA sch. I(9c)
drawback	see also "DRAWBACK" .....	ETA46(7)
electron tubes .....		ETA sch. I(5c), ET11
exemption		
antiquities, articles for exhibit, etc. (TI 693) .....		ETA32(3)
arms, military stores, etc. (TI 708) .....		ETA32(3), D49-20(4)
bequests, etc. (TI 704) .....		ETA32(3)
casual donations (TI 690a) .....		ETA32(3)
cigars, cigarettes and manufactured tobacco .....		
exported in bond .....		ETA44(b)
clocks and watches	see also "CLOCKS", "WATCHES" ...	ETA sch. I(9a)
diplomatic representatives .....		ET151
	see also "DIPLOMATIC"	
exportation	see also "EXPORTATION" .....	ETA44(a), ET1(41)
spirits and fermented liquors (except wine) .....		ETA44(b)
gold- or silver-plated ware		
preparation or serving of food or drink .....		ETA sch. I(9c)

EXCISE TAX - con.

exemption - con.	
hospitals certified as Provincial Government institutions ...	ET1(43.5)
- others subject.....	ET1(43.5)
joint Canada-U.S. projects .....	D53-16E(7)
Provincial Governments .....	ET1(11.13)
see also "PROVINCIAL GOVERNMENTS"	
St. Lawrence power project see "ST. LAWRENCE"	
samples see also "SAMPLES" .....	ET1(33)
settlers effects (TI 705).....	ETA32(3)
travellers baggage (TI 703) .....	ETA32(3)
UN and agencies .....	D52-2E
U.S. bases in Nfld.	
tobacco.....	D53/1
watches see also "WATCHES" .....	ETA sch. I(9a)
wines, in bond blending in distillery .....	ED203(166)
games, coin, disc or token operated.....	ETA sch. I(4)
goldsmiths products.....	ETA sch. I(9c)
values .....	ET101
Government of Canada, subject.....	ET1(46)
importations	
application of provisions of Customs Act.....	ETA56
packaging materials - values .....	ET1/21
unlicensed importer to pay .....	ET1/13
invoices see also "INVOICES" .....	ETA33
ivory, articles of.....	ETA sch. I(9b)
jade, articles of.....	ETA sch. I(9b)
jet, articles of .....	ETA sch. I(9b)
jewellery .....	ETA sch. I(9c)
crests and insignia .....	ET101/1
cuff links, tie bars, tie clips, etc.....	ET101/1
hair ornaments, combs, barrettes, etc.....	ET101/1
values .....	ET101

## EXCISE TAX - con.

lapis lazuli, articles of.....	ETA sch. I(9b)
liability of the Crown	
importations by Dominion and Provinces.....	ETA45(a)
licences                   see also "LICENCES" .....	ETA43
lighters .....	ETA sch. I(3)
manufacturers in bond .....	ED206(223)
certificate to ET Audit .....	ED206(228)
excisable goods .....	ED206(44)
matches .....	ETA sch. I(8)
mother of pearl, articles of.....	ETA sch. I(9b)
onyx, articles of .....	ETA sch. I(9b)
payment	
similar to sales tax method .....	ET1(6)
penalties                see also "OFFENCES AND PENALTIES" ....	ETA51
perfume                see also "TOILET ARTICLES" .....	ETA sch. I(2)
phonographs, etc. see also "PHONOGRAPHS".....	ETA sch. I(5a), ET12
plate or plated ware, - values.....	ET101
playing cards    see also "PLAYING CARDS" .....	ETA27(1)
manufacturers in Great Britain .....	ES/38
manufacturers in U.S.A. ....	ES/37
price, fair	
Minister may determine    see also "VALUE" .....	ETA37
radio sets                see also "RADIO, ETC." .....	ETA sch. I(5a), ET12
apparatus for receiving radio broadcast and music .....	ETA sch. I(5a), (5c)
electron tubes .....	ETA sch. I(5c), ET11
values .....	ET112
rates .....	ETA sch. I, sch. II
record playing devices    see also "PHONOGRAPHS" .....	ETA sch. I(5a), ET1
recovery of taxes .....	ETA50(1)
assignment of book debts, etc. ....	ETA50(9)
- penalties for neglect or failure.....	ETA50(10)
certificate of default registered as judgment .....	ETA50(4)
certificate of Deputy Minister .....	ETA50(12)

EXCISE TAX - con.

recovery of taxes - con.	
evidence of determinations, assessments, etc. by Minister	ETA50(11)
failure to make return, evidence.....	ETA 50A(1)
- presumption .....	ETA 50A(3)
from money owing by Crown .....	ETA 50(8a)
from third party .....	ETA 50(6)
- personal liability .....	ETA 50(8)
- receipt of Minister .....	ETA 50(7)
production of a return, evidence .....	ETA 50(14)
recovery of pecuniary penalties .....	ETA 50(13)
where judgment is obtained .....	ETA 50(5)
refund on goods purchased by Provinces .....	ETA 46(2)
see also "REFUNDS"	
returns, monthly .....	ETA 48
see also "RETURNS".....	
payment of tax.....	ET1(6)
separate from sales tax .....	D27/25
semi-precious stones, articles of .....	ETA sch. I(9b)
shells, articles of natural .....	ETA sch. I(9b)
ships stores .....	D19E(20)
silversmiths products.....	ETA sch. I(9c)
values .....	ET101
smokers accessories.....	ETA sch. I(6)
snuff .....	ETA sch. II(b)
tax, defined .....	ET1(21.2q), (27.1f)
television sets .....	ETA sch. I(5b)
see also "RADIO, ETC.".....	
cathode ray tubes .....	ETA sch. I(5c), ET1
values .....	ET113
tobacco, manufactured .....	ETA sch. II(b)
tobacco pipes .....	ETA sch. I(6)
toilet articles and preparations .....	ETA sch. I(2), ET1(8)
see also "TOILET ARTICLES"	
alcohol used by manufacturers in bond .....	ED206(223)
- certificate to ET Audit .....	ED206(228)
values .....	ET132(7), (8)



## EXCISE TAX - con.

tortoise shell, articles of .....	ETA sch. I(9b)
watches .....	see also "WATCHES"
importations of movements or cases .....	ET102/1
values .....	ET102
 wines .....	 see also "WINES" .....
	ETA28(1), ET1(9)

## EXCISE TAX ACT

office consolidation .....	ET1/1
----------------------------	-------

## EXECUTORS ET AL

certificate from Minister, before distribution of assets .....	ETA49(1)
distribution without, liability .....	ETA49(2)
executor, defined .....	ETA2(1aa)

EXEMPTIONS see "SALES TAX", "EXCISE TAX", "CERTIFICATES"

## EXPORTATION OF GOODS

drawback on taxes paid .....	ETA46(7a)
electricity, export duty .....	ETA(8), ET21
exemption from taxes .....	ETA44(a), ET1(41.1)
evidence of exportation .....	ET1(41.2)
payable on goods not exported within one year .....	ET1(41.5)

## EXPRESS CHARGES

application of sales tax .....	see also "TRANSPORTATION" ....	ET1(27)
--------------------------------	--------------------------------	---------



## FARM AND FOREST

sales tax exemption.....	ETA sch. III
alfalfa meal.....	ETA sch. III
animals, living.....	ETA sch. III
bees.....	ETA sch. III
beet pulp, dried .....	ETA sch. III
boxes for farm wagons, and materials used in manufacture	ETA sch. III
buckets, sap, production of maple syrup .....	ETA sch. III
bulbs, corms, roots and tubers, dormant flower .....	ETA sch. III
casein.....	ETA sch. III
chemicals for pest control, agriculture or horticulture, and materials used in manufacture.....	ETA sch. III
creosote oil and other wood preservatives	
treatment of timber, poles or lumber .....	ETA sch. III
drain tiles, agricultural purposes .....	ETA sch. III
evaporators and parts, production of maple syrup.....	ETA sch. III
farm produce, own production.....	ETA sch. III
feeds	
fur-bearing animals whose pelts have commercial value	ETA sch. III
- materials used in manufacture .....	ETA sch. III
poultry, cattle and stock.....	ETA sch. III
- materials used in manufacture .....	ETA sch. III
- supplements for addition to .....	ETA sch. III
fertilizer .....	ETA sch. III
flowers, cut.....	ETA sch. III
foliage, cut .....	ETA sch. III
forest products, individual settler or farmer .....	ETA sch. III
furs, raw.....	ETA sch. III
grain or seed cleaning machines and parts.....	ETA sch. III
grains and seeds, natural state.....	ETA sch. III
harness for horses, and parts, and materials used in manufacture.....	ETA sch. III

FARM AND FOREST - con.

sales tax exemption - con.

harness leather .....	ETA sch. III
hay .....	ETA sch. III
hides, raw and salted .....	ETA sch. III
hops .....	ETA sch. III
leather, harness .....	ETA sch. III

litter, poultry .....	ETA sch. III
logs and round unmanufactured timber .....	ETA sch. III
machines, grain and seed cleaning, and parts .....	ETA sch. III
materials used in manufacture of certain feeds .....	ETA sch. III

meal

oats .....	ETA sch. III
oil cake .....	ETA sch. III

moss, peat, agricultural purposes .....	ETA sch. III
nursery stock .....	ETA sch. III
oil cake, oil and meal .....	ETA sch. III
peat moss, agricultural purposes .....	ETA sch. III

pens, steel and parts, farm animals, and articles and materials used in manufacture .....	ETA sch. III
perlite .....	ETA sch. III
plants	
potted, flowering or bedding .....	ETA sch. III
vegetable .....	ETA sch. III

poisons

pest control, agriculture or horticulture, and materials used in manufacture .....	ETA sch. III
rodent, and materials used in manufacture .....	ETA sch. III

poultry, living .....	ETA sch. III
preparations for pest control, agriculture or horticulture, and materials used in manufacture .....	ETA sch. III
rodent poisons, and materials used in manufacture .....	ETA sch. III



## FARM AND FOREST - con.

## sales tax exemption - con.

sap spouts and buckets, evaporators and parts, production of maple syrup .....	ETA sch. III
sawdust and wood shavings .....	ETA sch. III
seeds, natural state .....	ETA sch. III
settlers effects .....	ETA sch. III
sharpeners, friction disc .....	ETA sch. III

shavings, wood .....	ETA sch. III
shorts .....	ETA sch. III
spouts or buckets, sap, production of maple syrup .....	ETA sch. III
straw .....	ETA sch. III
tiles, drain, agricultural purposes .....	ETA sch. III

timber, round unmanufactured .....	ETA sch. III
tractors	
canvas tractor cabs .....	ET141/3
half tracks for wheel tractors .....	ET141/3

tree guards and protectors .....	ETA sch. III
twine or wire, baling farm produce, and articles and materials used in manufacture .....	ETA sch. III
vegetable plants .....	ETA sch. III
vermiculite .....	ETA sch. III
wool, washed only ..	ETA sch. III
woollen rolls or wool yarn, from wool supplied for our use..	ETA sch. III

## FILMS, MOTION PICTURE

sales tax, - values .....	ET134
---------------------------	-------

## FIRE BRICK, REFRACTORIES, ETC.

sales tax exemption .....	ETA sch. III
brick, fire .....	ETA sch. III
cement, high temperature ..	ETA sch. III
clay, fire .....	ETA sch. III
materials used or consumed in manufacture .....	ETA sch. III
refractories, plastic .....	ETA sch. III

FOOD AND AGRICULTURE ORGANIZATION

see also "UNITED NATIONS"

revenue exemptions and privileges ..... D52-2E, 4E

FOODSTUFFS

sales tax exemption ..... ETA sch. III  
 albumen, egg, and egg yolks ..... ETA sch. III  
 bakers cakes and pies ..... ETA sch. III  
 baking powder ..... ETA sch. III  
 baking soda ..... ETA sch. III

barley ..... ETA sch. III  
 bases or concentrates for making beverages (not soft drinks) ..... ETA sch. III  
 biscuits, cookies and similar articles ..... ETA sch. III  
 bread ..... ETA sch. III  
 butter ..... ETA sch. III  
 - peanut ..... ETA sch. III

buttermilk ..... ETA sch. III  
 cakes, bakers ..... ETA sch. III  
 catsups, etc. .... ETA sch. III  
 cereal breakfast foods (not beverages) ..... ETA sch. III  
 cheese ..... ETA sch. III

cocoa ..... ETA sch. III  
 cocoanut ..... ETA sch. III  
 coffee and substitutes ..... ETA sch. III  
 condiments ..... ETA sch. III  
 cookies or similar articles ..... ETA sch. III

cooking and salad oils ..... ETA sch. III  
 corn syrup ..... ETA sch. III  
 cream ..... ETA sch. III  
 - prepared whipping ..... ETA sch. III

cream of tartar ..... ETA sch. III  
 dessert powders ..... ETA sch. III  
 drinks prepared from milk or eggs ..... ETA sch. III

## FOODSTUFFS - con.

## sales tax exemption - con.

egg albumen .....	ETA sch. III
egg yolks .....	ETA sch. III
eggs .....	ETA sch. III
emulsions, flavouring (not for beverages) .....	ETA sch. III

## extracts

flavouring (not for beverages) .....	ETA sch. III
gravies and meat .....	ETA sch. III

fish and edible products thereof .....	ETA sch. III
flour, including mixes .....	ETA sch. III

## foods

cereal breakfast (not beverages) .....	ETA sch. III
feeding infants .....	ETA sch. III

## fruit

fresh, canned, frozen, preserved, dried or evaporated ..	ETA sch. III
juices (at least 85% pure) .....	ETA sch. III

gelatine, edible .....	ETA sch. III
glucose .....	ETA sch. III
grain grits and meals .....	ETA sch. III
gravies and meat extracts .....	ETA sch. III
honey .....	ETA sch. III

horseradish, etc. ....	ETA sch. III
ice .....	ETA sch. III
ice cream .....	ETA sch. III
jams .....	ETA sch. III
jellies .....	ETA sch. III

## juices

fruit (at least 85% pure fruit) .....	ETA sch. III
grape .....	ETA sch. III
prune .....	ETA sch. III
vegetable .....	ETA sch. III

FOODSTUFFS - con.

sales tax exemption - con.

lactose.....	ETA sch. III
lard .....	ETA sch. III
macaroni.....	ETA sch. III
malt syrup (not for beverages).....	ETA sch. III
maple syrup.....	ETA sch. III

marmalades .....	ETA sch. III
materials used in manufacture or production of foodstuffs listed .....	ETA sch. III
mayonnaise and salad dressings .....	ETA sch. III
meals, grain grits and.....	ETA sch. III
meats, fresh, cooked, canned, frozen, smoked or dried ...	ETA sch. III

meat tenderizers.....	ETA sch. III
milk.....	ETA sch. III
condensed, evaporated and powdered .....	ETA sch. III

mixes, pastry, cake, biscuit and similar .....	ETA sch. III
molasses.....	ETA sch. III
mustard, etc. ....	ETA sch. III
olives, etc. ....	ETA sch. III
peanut butter .....	ETA sch. III

peas, split .....	ETA sch. III
pickles, relishes, catsups, sauces, olives, horseradish, mustard and similar goods .....	ETA sch. III
pie fillings.....	ETA sch. III
pies, bakers.....	ETA sch. III

poultry, fresh, cooked, canned, frozen, smoked or dried ..	ETA sch. III
powders, flavouring (not for beverages) .....	ETA sch. III
preserves, jams, jellies, marmalades .....	ETA sch. III
relishes, etc. ....	ETA sch. III
rice .....	ETA sch. III



## FOODSTUFFS - con.

## sales tax exemption - con.

salt .....	ETA sch. III
sandwich spreads .....	ETA sch. III
saucers, etc. ....	ETA sch. III
seasonings .....	ETA sch. III
shortening .....	ETA sch. III

soups .....	ETA sch. III
spaghetti .....	ETA sch. III
spices, condiments and seasonings .....	ETA sch. III
sugar .....	ETA sch. III

## syrups

corn .....	ETA sch. III
malt (not for beverages) .....	ETA sch. III
maple .....	ETA sch. III
table .....	ETA sch. III

tea .....	ETA sch. III
tenderizers, meat .....	ETA sch. III
vegetable juices .....	ETA sch. III
vegetables, fresh, canned, frozen, or dehydrated .....	ETA sch. III
vermicelli .....	ETA sch. III

vinegar .....	ETA sch. III
yeast .....	ETA sch. III
yogurt .....	ETA sch. III

## FOOTWEAR

sales tax, - values .....	ET51
---------------------------	------

FORMS

533	Transfer of Bond to Receiver General .....	ET1(3.2)
B 1	Entry for Home Consumption playing cards from Great Britain.....	ES/38
	playing cards from U.S.A. ..	ES/37
B 5	Entry for Warehouse playing cards from U.S.A. ....	ES/37
B 13	Export Entry evidence of exportation of goods .....	ET1(41.2c), ET1(41.4d)
B 55	Entry Free Ex-Warehouse, Ships Stores copy for ET Audit or refund purposes .....	D19E(20)
B 56	Entry for Duty and Requisition, Tobacco and Raw Leaf Stamps .....	ES/53(24)
B 57	Entry for Duty and Requisition, Cigar and Cigarette Stamps .....	ES/53(24)
B 59	Entry for Duty and Requisition, Other Stamps.....	ES/53(24)
B 93	Excise Tax Return arrears, account NSF cheque .....	D27/7
	consumption or sales tax .....	ET1(12.1)
	drawback or refund cheques applied against arrears ..	D27/52
	nil forms, when required.....	ET1/11
	originals retained on port file.....	ET1/11
	port procedure .....	E5
	power of attorney (form E 68) .....	D14(Note)
	stamp exchanges .....	ES/56(51)
	triplicate, when accompanied by payment.....	ET1(12.5)
	use of window envelopes .....	ES/19

## FORMS - con.

E 2	Requisition for Supplies (Excise Stamps)	
	Department to return duplicate and triplicate.....	ES/51(6)
	numbering and symbols .....	ES/51(5)
	outports to chief port .....	ES/52(13)
	quadruplicate .....	ES/51(3)
	verifying, with stamps received .....	ES/51(7)
E 45	Requisition to Collector, Excise Stamps, Customs	
	Purposes	
	importers, tobacco products .....	ES/53(25)
E 68	Power of Attorney (ET Collections) .....	D14(Note)
E 152	Monthly Statement of Excise Stamps on Hand	
	in duplicate, to chief port .....	ES/55(39)
	port to certify and return one copy .....	ES/55(41)
	separate, for duty, tax, domestic, and import ...	ES/55(40)
E 167A	Statement of Arrears in Taxes	
	NSF cheque.....	D27/7
E 169	Report, Cheques Rejected by Bank	
	procedure .....	D27/7
E 171	Notice, Failure to File ET Returns	
	use of window envelopes .....	ES/19
G 62	Statement, Excise Duty Stamps-Customs	
	import .....	ES/54(33)
	offices closing out .....	ES/57(59)
	offices raised to ports .....	ES/58(60)
	offices transferred to different surveys.....	ES/58(61)
G 65	Statement, Excise Duty Stamps-Tobacco	
	domestic .....	ES/54(33)
	offices closing out.....	ES/57(59)
	offices raised to ports .....	ES/58(60)
	offices transferred to different surveys.....	ES/58(61)
G 65A	Statement, Excise Duty Stamp-Cigars, Cigarettes, etc.	
	domestic .....	ES/54(33)
	offices raised to ports .....	ES/58(60)
	offices transferred to different surveys.....	ES/58(61)

FORMS - con.

G 70	Statement, ET Stamps	
	offices closing out .....	ES/57(59)
	offices raised to ports.....	ES/58(60)
	offices transferred to different surveys .....	ES/58(61)
	separate, domestic and import.....	ES/54(33)
K 10	Advice of Deposit	
	breakdown of excise taxes .....	D27/26
	separate from sales tax.....	D27/25
K 14	Request for Redetermination, Re-Appraisal or Refund.	ET1/18
	taxes overpaid on importation.....	ET1(14.7)
	unlicensed importer	
	selling truck parts and machinery to persons	
	exempted.....	D16/3
L 15	Application for Sales Tax Licence .....	ET1(1.4), ET1/3
	Collectors to keep supply .....	ET1/3
	manufacturers, in triplicate .....	ET1/3
	questions to be answered completely .....	ET1/3
	wholesalers, in quadruplicate .....	ET1/3
M 15	Manufacturers Excise Tax Licence .....	ET1/3
M 17	Manufacturers Sales Tax Licence .....	ET1/3
M 18	Wholesalers Sales Tax Licence .....	ET1/3
N 15	Claim for Refund, Excise Taxes	
&	Canada-U.S. joint projects .....	D53-16E(10)
N 15A	each required in duplicate .....	ET1(14.1)
	filed with Collectors.....	D16/1
	method of preparing form N 15A .....	ET1(14.2)
	sale or use of goods subsequent to import entry ....	D16-1(11)
	unlicensed importers	
	selling truck parts and machinery to persons	
	exempted .....	D16/3
	unlicensed wholesaler, etc. ....	ET1(14.1)



## FORMS - con.

R 456	Window Envelope excise tax entry (B 93) .....	ES/19
SA 1 or SA 2	Envelope copy of entry, playing cards from U.S.A. .... defective stamps (by registered mail) ..... duplicate copy, stamp requisitions .....	ES/37 ES/56(47) ES/51(8)
	form E 167A .....	D27/7
	monthly returns (Stamps Branch) .....	ES/54(33)
T 7	Excise Duty Cash Book closed simultaneously with stamp record .....	ES/54(30)
T 272	Stamp Record, Tobacco and Cigars closed simultaneously with cash book ..... offices closing out ..... offices raised to ports ..... offices transferred to different survey .....	ES/54(30) ES/57(59) ES/58(60) ES/58(61)
	outports .....	ES/54(32)
	recording stamps received .....	ES/52(10)
	transactions between port and outports .....	ES/52(16)
	verification, at irregular date .....	ES/53(23)
T 272A	Stamp Record, Excise Tax Stamps offices closing out ..... offices raised to ports ..... offices transferred to different survey .....	ES/57(59) ES/58(60) ES/58(61)
	outports .....	ES/54(32)
	recording stamps received .....	ES/52(10)
	transactions between port and outports .....	ES/52(16)
	verification, at irregular date .....	ES/53(23)

FREIGHT

application of sales tax                      see also "TRANSPORTATION"    ET1(27)

FURNITURE

licence not required  
    when annual sales to user not over \$3,000 ..... ET81

sales tax  
    values ..... ET81

FURS AND SHEARLINGS

dressers and dyers  
    sales tax licence required ..... ET1(35.1)

fur articles  
    sales tax, - values ..... ET73

manufacturers, remodellers or repairers of fur articles  
    sales tax licence required ..... ET1(35.2)

producer or manufacturer  
    dresser or dyer ..... ETA29(1e)  
    person who makes, repairs or remodels fur garments ..... ETA29(1e)

remodelling or repairing of fur articles  
    subject to sales tax on charge to retailers or dealers ..... ET1(35.5)  
    when charge exceeds \$25 ..... ET1(35.3)

repairs  
    no sales tax when charge not exceeding \$25 ..... ET1(35.4)

EXCISE TAX INDEX

59  
(6/IV/62)





## GAMES, COIN, DISC OR TOKEN OPERATED

excise tax            see also "AMUSEMENT DEVICES" ..... ETA sch. I(4)

## GEIGER COUNTERS

sales tax ..... ET141/1, D4/9

## GOLDSMITHS' PRODUCTS

excise tax ..... ETA sch. I(9c)

excise tax exemption

    preparation or serving of food or drink ..... ETA sch. I(9c)

## GOODS ENUMERATED IN CUSTOMS TARIFF ITEMS

sales tax exemption ..... ETA sch. III  
    see also "CUSTOMS TARIFF ITEMS"

## GOVERNMENT OF CANADA

    see also "PROVINCIAL GOVERNMENTS"

liability for payment of taxes

    importations ..... ETA45(a)

subject to taxes ..... ET1(46)

## GREETING CARDS

sales price, - values ..... ET86



## HOSPITALS

excise taxes .....	ET159(21)
exemption certificates .....	see also "CERTIFICATES" ....
	ET1(11.11), (43.1)
	ET159(2), (9.1)
accounting for sales tax where certificates not supplied ....	ET1(43.2)
form of certificate .....	ET159(2), (9.1)
unlicensed suppliers claiming refund .....	ET1(43.3)
list of bona fide public .....	ET160
refunds .....	see also "REFUNDS" .....
sales tax .....	ET1(14.5)
maintenance of records .....	ET159(20)
returns and payment of tax .....	ET159(18)
sales tax exemption .....	
bona fide public .....	ET159
hospital contracts .....	ET159(5)
sales of goods obtained tax exempt .....	ET159(10)
tax exemption .....	
does not extend to excise tax, except Provincial Government	
institutions .....	ET1(43.5)
not extended to materials purchased by contractors .....	ET159, ET160

## HYDROGEN PEROXIDE

excise tax exemption .....	
chemical, metallurgical, pulp and paper, textile, etc.,	
manufacture .....	ET1(8.5)
excise tax, toilet purposes .....	ET1(8.3c)
person who changes strength, etc., held to be manufacturer.	ET1(8.4)
sales tax .....	
person who changes strength, etc., held to be manufacturer.	ET1(8.4)





## IMPORTATIONS

## taxes

packaging materials, - values.....	ET1/21
remission, - circuses, shows, etc. ....	D4-3
unlicensed importers to pay.....	ET1/13

INQUIRIES BY PERSON DESIGNATED BY MINISTER..... ETA59(1)  
see also "TARIFF BOARD"

penalties for failure to attend, etc.....	ETA59(4)
powers .....	ETA59(2)
travelling expenses to person summoned.....	ETA59(3)

INSOLVENCY see "TRUSTEES"

INTERNATIONAL BANK FOR RECONSTRUCTION AND  
DEVELOPMENT  
see also "UNITED NATIONS"

revenue exemptions and privileges .....	D52-2E, D52-6E
---	----------------

INTERNATIONAL CIVIL AVIATION ORGANIZATION  
see also "UNITED NATIONS"

exemptions .....	D52/1
list of officials entitled .....	D52/61
revenue exemptions and privileges .....	D52-2E, D52-7E

INTERNATIONAL LABOUR ORGANIZATION  
see also "UNITED NATIONS"

identity cards .....	D52/21
revenue exemptions and privileges .....	D52-2E, D52-3E

INTERNATIONAL MONETARY FUND  
see also "UNITED NATIONS"

revenue exemptions and privileges .....	D52-2E
---	--------

INTERNATIONAL REFUGEE ORGANIZATION  
see also "UNITED NATIONS"

revenue exemptions and privileges ..... D52-2E

INTERNATIONAL TELECOMMUNICATION UNION  
see also "UNITED NATIONS"

revenue exemptions and privileges ..... D52-2E

INVOICES see also "VALUE OR PRICE"

licensed manufacturer or wholesaler  
amount charged customer to be remitted ..... ET1(15.4)

selling to retailer, consumer or user  
- not required to show tax as separate item..... ET1(15.1)

selling to unlicensed wholesaler ..... ETA33(1)  
- tax to be shown separately ..... ET1(15.2)

licensed wholesaler  
direct costing method ..... ET1(28.4)

unlicensed wholesaler or jobber  
selling to licensed manufacturer..... ETA33(2)  
- sales tax need not be included in price..... ET1(15.3)

IVORY, JET, AMBER, CORAL, MOTHER-OF-PEARL, NATURAL  
SHELLS, TORTOISE SHELL, JADES, ONYX, LAPIS LAZULI,  
OR OTHER SEMI-PRECIOUS STONES, ARTICLES OF

excise tax ..... ETA sch. I(9b)

JADE; ARTICLES OF      see "IVORY"

JET, ARTICLES OF      see "IVORY"

## JEWELLERY

bases for tax computation ..... ET101  
excise tax ..... ETA sch. I(9c)  
    applicable at schedule rates ..... ETA23(1a)  
    crests and insignia ..... ETA101/1  
    cuff links, tie bars, tie clips, etc. .... ET101/1

goods for use, not for sale, liable ..... ETA23(4)  
hair ornaments, combs, barrettes, etc. .... ET101/1  
manufactured or produced in Canada, defined..... ETA23(6c)  
mounting diamonds, etc., in ring, brooch, etc..... ETA23(6c)

excise tax exemption  
    hair ornaments of celluloid, plastics, etc. .... ET101/1

jewellery, defined ..... ET101(2.8)  
methods of distribution and tax computation ..... ET101

sales tax  
    crests and insignia..... ET101/1  
    manufacturer or producer, defined  
        person who sets or mounts diamonds, etc..... ETA29(2c)





## values for tax purposes ..... ET111

LAPIS LAZULI, ARTICLES OF see "IVORY"

## applications

accurate and complete information ..... ET1(1.5)  
application form (L 15) see also "FORMS" ..... ET1(1.4), ET1/3

change of ownership or name of business .....	ET1(1.6)
new licence required .....	ET1(1.6)

control and issuance responsibility of District ET offices .	ET1/3
extension of operations to another location .....	ET1(1.7)
when extended operations discontinued .....	ET1(1.8)

operations continued by administrator, assignee, bank,  
  executor, trustee, etc. .... ET1(1.9)  
submitted through Collector or district ET office..... ET1(1.4)

printing brokers ..... ET1(37)

small manufacturers .....	ET1(2)
see also "SMALL MANUFACTURERS"	
Minister may cancel .....	ETA34(4)
Minister may exempt .....	ETA34(2)
Minister may withdraw exemption .....	ETA34(3)

export duty on electric power .....	ET21
fur and shearlings            see also "FURS" .....	ET1(35)

LICENCES - con.

manufacturer or producer .....	ET 1(1.1)
drapes .....	ET 62(3)
persons who must apply .....	ETA 43(1)
failure to apply - offence and penalty .....	ETA 43A
Minister may cancel, if no longer required .....	ETA 43(3)
Minister may grant or exempt .....	ETA 43(2)
prepared and numbered from Ottawa .....	ET 1/3
sales tax	
manufacturer or producer .....	ETA 34(1)
theatres, circuses, etc., selling popcorn, etc. ....	ET 31/1
wholesalers or jobbers .....	ETA 35(1), ET 1(1.2)
applicant in business at least 3 months .....	ET 1(1.2)
50% sales tax exempt .....	ET 1(1.3)
applications .....	ET 1(1.2)
conditions for issuance see also "BONDS" .....	ET 1(1.3)
cancellation for contravention, etc. ....	ETA 35(6)
procedure following .....	ETA 35(7)
conditions .....	ETA 35(1)
security required .....	ETA 35(2)
- amount .....	ETA 35(3)

LIGHTERS

excise tax .....	ETA sch. I(3)
applicable at schedule rates .....	ETA 23(1a)
goods for use, not for sale, liable .....	ETA 23(4)

## LIQUIDATORS

certificate from Minister, before distribution of assets .....	ETA49(1)
distribution without, liability .....	ETA49(2)
liquidator, defined .....	ETA2(1aa)

## LITHOGRAPHER

see "PRINTERS"

## LOSS OR DAMAGE IN TRANSIT

application of sales tax .....	ET1(32.1)
delivery to carrier deemed delivery to purchaser .....	ET1(32.3)

## LUGGAGE

basis for tax computation .....	ET55
luggage, defined .....	ET55(2i)
methods of distribution and tax computation .....	ET55(4)
sales tax, - values .....	ET55





MACHINERY AND APPARATUS, USED IN MANUFACTURE OR  
PRODUCTION

sales tax exemption	see also "CERTIFICATES".....	ET1(11.6)
coal crushers.....		ETA sch. III
complete parts.....		ETA sch. III
equipment for hospitals and first aid stations.....		ETA sch. III
equipment to carry refuse or waste . . . . .		ETA sch. III
not office equipment or motor vehicles . . . . .		ETA sch. III
repair and maintenance equipment for servicing . . . . .		ETA sch. III
safety devices and equipment for the prevention of accidents		ETA sch. III
stokers . . . . .		ETA sch. III
structures, adjuncts or access to . . . . .		ETA sch. III
systems for exhausting dust and fumes . . . . .		ETA sch. III
trucks, off-highway use, mines and quarries.....		ETA sch. III

MANUFACTURER OR PRODUCER

application of sales tax	see "SALES TAX"	
application of words "manufactured or produced in Canada"		
adding strap, bracelet, etc. to watch.....		ETA23(6b)
clock or watch movement into a case . . . . .		ETA23(6a)
mounting diamonds, etc. to ring, brooch, etc. . . . .		ETA23(6c)
toilet goods, prepared for sale . . . . .		ETA23(5a)
candy manufacturer		
person who wraps, packages, etc. . . . .		ETA29(1e)
clocks and watches		
person who adds strap, bracelet, etc., to watch case . . . . .		ETA29(2b)
person who puts movement into case . . . . .		ETA29(2a)
importations . . . . .		ET102/1

MANUFACTURER OR PRODUCER - con.

commercial artist .....	ETA29(1e)
computation of taxes	
adjustment, selling from a branch or warehouse goods	
under tax exempt conditions .....	ET1(21.12)
determined wholesale values	
list of circulars available .....	ET1(21.13)
established wholesale price when selling to wholesalers and	
retailers .....	ET1(21.6)
no adjustment for goods sold at price lower than wholesale	
price or for goods destroyed .....	ET1(21.11)
no adjustment when selling from a branch or warehouse at	
price lower than established or	
determined wholesale price .....	ET1(21.10)
no allowance for changes in tax nor adjustment in price on	
goods shipped previously .....	ET1(21.10)
on established wholesale price or on determined wholesale	
value .....	ET1(21.4)
payment at time goods delivered to purchaser .....	ET1(21.1)
payment at time property in goods passes .....	ET1(21.1)
unlicensed wholesale branch method .....	ET1(21.1)
goods lost or damaged in transit .....	ET1(32.2)
where Deputy Minister has determined the value .....	ET1(21.9)
where vendor and purchaser are inter-related, associated,	
etc. ....	ET1(21.7)
cosmetics	
person who wraps, packages, etc. ....	ETA29(1e)
deduction claims	
defined .....	see also "DEDUCTIONS" .....
sales tax purposes .....	ET1(13.11)
	ETA2(1aa)
	ETA29(1e)
furniture, including re-built or re-upholstered .....	ET81
furs	
dresser or dyer .....	ETA29(1e)
person who makes, repairs or remodels fur garments .....	ETA29(1e)

## MANUFACTURER OR PRODUCER - con.

goods erected or installed .....	ET1(22)
see also "ERECTED GOODS, ETC."	
goods for manufacturers own use	
application of sales tax.....	ET1(23.1)
see also "VALUE OR PRICE"	
goods which cannot be used in, wrought into or attached	
licence No. not to be quoted, nor certificate given .....	ET1(11.1)
jewellery	
person who sets or mounts diamonds, etc. ....	ETA29(2c)
licence must be obtained .....	ET1(1.1)
see also "SMALL MANUFACTURERS"	
licence required.....	ETA34(1)
exemption for small manufacturer .....	ETA34(2)
licensed manufacturer, defined .....	ETA29(1b)
manufacturer, defined .....	ET1(21.2h)
partly manufactured goods, defined.....	ETA29(1d)
person other than manufacturer, importer, wholesaler, etc.	
liability to pay sales tax.....	ETA30(3)
pharmaceuticals	
person who wraps, packages, etc.....	ETA29(1e)
printed matter for producers own use.....	ET1(24)
see also "PRINTED MATTER"	
printer, publisher, lithographer, or engraver .....	ETA29(1e)
repair parts manufactured for own use	
sales tax applies      see also "REPAIRS".....	ET1(25.2)
tax payable by manufacturer on sale price	
to independent distributors and wholesalers.....	ET1(21.3)
taxes payable on shipment of goods .....	ET1(21.5)
before last day of succeeding month.....	ET1(21.5)
except salesmen's samples .....	ET1(21.5)
except when to a licensed wholesale branch (sales tax only).	ET1(21.5)

MARINE AND FISHERIES

sales tax exemption .....	ETA sch. III
boats, fisheries, and articles or materials used in manufacture, equipment or repair .....	ETA sch. III
carrageen or Irish moss .....	ETA sch. III
cordage, fisheries, and materials used in manufacture....	ETA sch. III
 cotton duck and sail twine, manufacture of equipment for ships .....	ETA sch. III
floats, including trawl kegs, fisheries .....	ETA sch. III
materials equipment and repair of ships over 10 tons .....	ETA sch. III
ingredients in canned fish .....	ETA sch. III
 moss, Irish .....	ETA sch. III
preservatives, treating fishing nets, ropes and lines.....	ETA sch. III
rope and cordage, fisheries (not sportsmen) and materials used in manufacture .....	ETA sch. III
 ships licensed to engage in Canadian coasting trade .....	ETA sch. III
sinkers and floats, including trawl kegs, fisheries (not sportsmen) .....	ETA sch. III
twine, cotton sail, manufacture of equipment for ships ....	ETA sch. III

MATCHES

excise tax.....	ETA sch. I(8)
applicable at schedule rates .....	ETA23(1a)
goods for use, not for sale, liable .....	ETA23(4)

MILLINERS

sales tax exemption	
annual sales not exceeding \$3,000	
any other class of taxable goods .....	ET1(2.5)
operations not confined to customers orders .....	ET1(2.5)
selling own manufactures exclusively to consumers or users	ET1(2.4)

## MINES AND QUARRIES

sales tax exemption .....	ETA sch. III
gold and silver in ingots, etc., unmanufactured .....	ETA sch. III
gravel .....	ETA sch. III
- crushed .....	ETA sch. III
ores of all kinds .....	ETA sch. III
rubble .....	ETA sch. III
sand .....	ETA sch. III
silver, in ingots, etc., unmanufactured .....	ETA sch. III
stone	
- crushed .....	ETA sch. III
- field .....	ETA sch. III
- field (flagstone) .....	ET123/1

## MINISTER

defined .....	ETA2(1b)
evidence of determinations, assessments, etc. ....	ETA50(11)
may delegate authority .....	ETA38(2)

## MISCELLANEOUS

sales tax exemption .....	ETA sch. III
articles and materials, government, military or defence establishments in Canada (TI 708) .....	ETA sch. III
coins	
- British and Canadian .....	ETA sch. III
- foreign gold .....	ETA sch. III
crude oil, production of fuel .....	ETA sch. III
drain tile, not exceeding 4" x 12" .....	ETA sch. III
electricity .....	ETA sch. III
fuel, lighting or heating (not internal combustion engine) ...	ETA sch. III



MISCELLANEOUS - con.

sales tax exemption - con.	
gas, illuminating or heating .....	ETA sch. III
labels, identification, meat, fish, etc. and materials used in manufacture .....	ETA sch. III
oil, crude, production of fuel .....	ETA sch. III
perforated pipe for drainage (see item) .....	ETA sch. III
pipe, fibre, for drainage .....	ETA sch. III
railway ties .....	ETA sch. III
tags or labels, identification for meat, fish, etc., and materials used in manufacture .....	ETA sch. III
tanks for collecting milk, and materials used in manufacture (not including chassis or cabs) .....	ETA sch. III
tile, drain, not exceeding 4" x 12" .....	ETA sch. III
tires and tubes, logging machinery (TI 411a) .....	ETA sch. III
trailers for use as homes (see item) .....	ETA sch. III

MONUMENTS AND MEMORIALS

sales tax exemption	
memory of members of Armed Forces (charitable, health, etc.) .....	ETA sch. III
sales tax, - values .....	ET121

MOTHER OF PEARL, ARTICLES OF     see "IVORY"

MUNICIPALITIES

exemption certificates .....	ET1(11.12)
accounting for sales tax where certificate not supplied .....	ET1(45.2)
goods for own use and not for resale .....	ET1(45.1)
retained in suppliers files .....	ET1(45.4)
unlicensed suppliers claiming refund .....	ET1(45.3)

EXCISE TAX INDEX

79  
(1/VII/60)

MUNICIPALITIES - con.

sales tax exemption

articles and materials used in manufacture of items listed.. ETA sch. III  
chassis, fire truck..... ETA sch. III  
concrete shapes, precast, for bridges..... ETA sch. III  
culverts..... ETA sch. III

equipment over \$500

road making, and cleaning or fire fighting (not automobiles  
or trucks)..... ETA sch. III

fire hose, couplings and nozzles..... ETA sch. III  
goods for sewage and drainage systems (see item)..... ETA sch. III  
oil, diesel fuel, use in generating electricity..... ETA sch. III  
steel and aluminum, structural, for bridges ..... ETA sch. III



## NEWFOUNDLAND

## tax exemptions

U.S. bases .....	D53-1E
automobiles .....	D53-1E, D52/12
domestic goods and services .....	D53-1E
goods imported .....	D53-1E
list of bases .....	D53-1E
spirits and tobacco .....	ET153/1

## NORTH ATLANTIC TREATY ORGANIZATION

remission of taxes, automobiles .....	D52-8E, D52/12
U.S. bases in Nfld. ....	D52-9E

## NORTHWEST TERRITORY

defined .....	ETA2(2)
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## OATHS AND DECLARATIONS

Minister may designate persons to receive and administer .....	ETA38(4)
officers authorized to administer.. .....	ET1/17

## OFFENCES AND PENALTIES

application of penalties, on account of tax .....	ETA51(2)
attempts to evade or defeat any tax .....	ETA60
collecting excess sums .....	ETA61
contravention . . . . .	ETA53(2)
default of payment(2/3 of 1% per month) .....	ETA48(4)
applies to accrued taxes, including arrears, but not on penalty.	ET1(12.14)
extension of time .....	ETA48(5)
how computed .....	ET1(12.13)
destroying records and making false entries .....	ETA55(9)
failing to	
affix or cancel stamps	
additional penalties .....	ETA53(1)
apply for licence .....	ETA43(2)
attend inquiries .....	ETA59(4a)
file returns .....	ETA54(1)
make records and books available .....	ETA55(7)
pay or collect taxes	
additional penalties .....	ETA53(1)
produce records at inquiries .....	ETA59(4b)
false or deceptive statements in returns .....	ETA54(2)
false representations as to use of goods .....	ETA68(1)
liability of licensed purchaser and vendor .....	ETA68(2)
incorporated company	
personal liability of directors, etc. ....	ETA53(3)
information for one or more offences .....	ETA67(2)
inquiries	
refusing to be sworn, or to answer questions .....	ETA59(4c)

OFFENCES AND PENALTIES - con.

neglect or failure to pay taxes  
by third party..... ETA50(10)

penalties  
belong to Her Majesty ..... ETA51(1)  
form part of Consolidated Revenue Fund ..... ETA51(1)

penalty or punishment  
not less than minimum prescribed ..... ETA67(1)

records or books not kept as required..... ETA55(6)  
recovery of penalties..... ETA50(2)  
certificate of default registered as judgment ..... ETA50(4)  
evidence that person was holder of licence ..... ETA50A(2)  
- presumption ..... ETA50A(3)  
Exchequer Court ..... ETA50(2a)

prosecutions..... ETA50(3)  
summary conviction..... ETA50(2b)  
where judgment is obtained ..... ETA50(5)  
time limited for prosecution ..... ETA62

OFFICERS

action against, in exercise of their duties  
conditions ..... ETA63(1)  
costs ..... ETA64(3)  
defendants plea ..... ETA64(2)  
evidence stated in notice ..... ETA63(2)

officer may tender amends ..... ETA65  
- judgment ..... ETA65  
probable cause..... ETA66  
time and place of action..... ETA64(1)  
district directors, ET Collections ..... D9  
divisional directors, ET Audit ..... D9

ONYX, ARTICLES OF      see "IVORY"

## OPTICIANS

### sales tax exemption

annual sales not exceeding \$3,000

- any other class of taxable goods..... ET1(2.5)

- operations not confined to customers orders..... ET1(2.5)

selling own manufactures exclusively to consumers or users ET1(2.4)



## PEANUTS, GREEN

importation, in shell	
licensed wholesalers .....	ET1(12.9), (36.2)
licence number not to be quoted, nor exemption certificate	ET1(11.9)
subject to sales tax .....	ET1(36.1)
value for sales tax .....	ET1(36.3)
sales by licensed wholesalers .....	ET1(28.2)

PENALTIES                      see "OFFENCES"

PHARMACEUTICALS            see "DRUGS"

## PHONOGRAPHS, AND RECORD PLAYING DEVICES

excise tax	see also "RADIO" .....	ETA sch. I(5a), ET12
applicable at schedule rates .....		ETA23(1a)
goods for use, not for sale, liable .....		ETA23(4)
radio-record playing combinations .....		ET112
television-radio-record playing combinations .....		ET113

sales tax	
radio-record playing combinations .....	ET112
television-radio-record playing combinations .....	ET113

sales tax exemption	
records, instruction in English and French, and materials used in manufacture (see item) (printing and educational) .....	ETA sch. III

## PHOTOGRAPHERS, PORTRAIT

sales tax exemption	
annual sales not exceeding \$3,000	
any other class of taxable goods .....	ET1(2.5)
operation not confined to customers orders .....	ET1(2.5)
selling own manufactures exclusively to consumers or users ..	ET1(2.4)

## PINETREE GAP FILLER PROJECT

remission of duties and taxes .....	D53-14E
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PLAYING CARDS

excise tax .....	ETA 27(1)
British manufacturers or exporters .....	ES/54(28)
manufacturers in Great Britain .....	ES/38
manufacturers in U.S.A. ....	ES/37, ES/53(27)
when payable	
importation or removal from warehouse .....	ETA 27(2a)
sale by Canadian manufacturer .....	ETA 27(2b)

PLUMBERS

sales tax exemption	
annual sales not exceeding \$3,000	
any other class of taxable goods .....	ET1(2.5)
operations not confined to customers orders .....	ET1(2.5)
selling own manufactures exclusively to consumers or users..	ET1(2.4)

POPCORN

unsweetened, sales tax exemption .....	ET1(2.3)
value for tax .....	ET32/2

POSTAGE CHARGES

see also "TRANSPORTATION"

application of sales tax .....	ET1(27)
postage, defined .....	ET1(27.1c)

POWER OF ATTORNEY

monthly returns	see also "AGENT" .....	ET1(12.7)
form E 68 .....		D14(Note)

PRICE

see "VALUE"

PRINTED MATTER

imprinting names, addresses, Nos., etc.	
on tax paid envelopes is a taxable operation .....	ET1(24.6)
licensed printer or publisher, defined .....	ET1(24.1a)
non-taxable operation, defined .....	ET1(24.1b)
produced for producers own use .....	ET1(24)
produced by any non-taxable operation	
machines and materials subject to sales tax on importation or purchase .....	ET1(24.10)
not subject to sales tax .....	ET1(24.9)
valued in excess of \$3,000	
licence required by other than a licensed printer or publisher .....	ET1(24.2)
required to account for sales tax on total production .....	ET1(24.3)
taxable operation, defined .....	ET1(24.1d)

## PRINTERS

manufacturer or producer	
printer, publisher, lithographer or engraver .....	ETA 29(1e)
printing brokers	
conditions for licence exemption .....	ET 1(37)

## PRINTING AND EDUCATIONAL

sales tax exemption .....	ETA sch. III
Bibles .....	ETA sch. III
booklets, promotion of religion .....	ETA sch. III
books	
educational, technical, cultural or literary, and materials used in manufacture .....	ETA sch. III
prayer .....	ETA sch. III
promotion of religion .....	ETA sch. III
psalm and hymn .....	ETA sch. III
cards, scripture, prayer, hymn and mass .....	ETA sch. III
college and school annuals, and materials used in manufacture ..	ETA sch. III
desks, tables, chairs, etc., educational institutions and materials used in manufacture ..	ETA sch. III
directories, trade, and materials used in manufacture (see item) .....	ETA sch. III
Cabma Register (TI 171) .....	D49/58
drawings and other art work, non-advertising, for periodical publications .....	ETA sch. III
hymn books .....	ETA sch. III
leaflets, promotion of religion .....	ETA sch. III
magazines and literary papers, regularly issued, and materials used in manufacture ..	ETA sch. III
manuscript .....	ETA sch. III
materials used in manufacture of articles for promotion of religion .....	ETA sch. III
Minister shall judge whether printed material comes within classes enumerated .....	ETA sch. III
missals .....	ETA sch. III
mottoes, religious (unframed) .....	ETA sch. III
newspapers, and materials used in manufacture .....	ETA sch. III
paintings, non-advertising, for periodical publications .....	ETA sch. III
pamphlets, promotion of religion .....	ETA sch. III

## EXCISE TAX INDEX

### PRINTING AND EDUCATIONAL - con.

#### sales tax exemption - con.

pastels, non-advertising, for periodical publications.....	ETA sch. III
phonograph records, instruction in English or French, and materials used in manufacture (see item) ....	ETA sch. III
photographs, non-advertising for periodical publications ..	ETA sch. III

#### pictures

religious (unframed) .....	ETA sch. III
- Sunday school lesson .....	ETA sch. III

portrait photographs of individuals .....	ETA sch. III
prayer books .....	ETA sch. III
printing for school boards, schools and universities .....	ETA sch. III
psalm and hymn books .....	ETA sch. III
religious tracts .....	ETA sch. III
sheet music, and materials used in manufacture.....	ETA sch. III

### PROCESSING MATERIALS

#### sales tax exemption

##### diesel fuel oil

logging operations and manufactures of rough lumber ..	ETA sch. III
mines, to generate electricity, etc. ....	ETA sch. III
materials (not grease, lubricating oils or fuel) consumed in manufacture .....	ETA sch. III

### PROPRIETARY OR PATENT MEDICINES

see "DRUGS"

### PROSECUTION

see also "OFFENCES AND PENALTIES"

recovery of penalties .....	ETA 50(3)
evidence that person was holder of licence .....	ETA 50A(2)
presumption .....	ETA 50A(3)
time limited .....	ETA 62

## PROVINCIAL GOVERNMENTS

see also "CROWN", "GOVERNMENT OF CANADA"

includes Yukon and Northwest Territories . . . . .	ETA2(2)
liability for payment of taxes,	
boards, commissions, etc. . . . .	ET1(47.1b)
commercial or mercantile purposes. . . . .	ET1(47.1c)
importation of taxable goods	
by or for provinces of N.B., N.S. or Quebec. . . . .	ET1(47.5)
importations. . . . .	ETA45(b)
refund in certain cases . . . . .	ETA46(2)
resale of goods . . . . .	ET1(47.1a)
sales tax. . . . .	ETA31(2b)
licensed manufacturers or wholesalers	
not to sell goods exempt	
to unlicensed wholesalers or dealers . . . . .	ET1(47.4)
- for delivery to Governments of N.B., N.S. or Quebec	ET1(47.4)
tax exemption . . . . .	ET1(11.13), ET1(47.1)
Boards, Commissions, etc., not eligible . . . . .	ET1(11.13b)
exemption certificate form. . . . .	ET1(11.14)
goods for resale not eligible . . . . .	ET1(11.13a)
goods used by Her Majesty for commercial or mercantile	
purposes, not eligible . . . . .	ET1(11.13c)
public institutions operated by Provincial Governments. . . . .	ET1(44.1)
refund of sales tax	see also "REFUNDS" . . . . . ET1(14.5)
unlicensed supplier	
New Brunswick, Nova Scotia or Quebec . . . . .	ET1(47.2)

## PUBLIC INSTITUTIONS

subject to sales tax . . . . .	ET1(44.1)
except those operated by Provincial Governments . . . . .	ET1(44.1)

EXCISE TAX INDEX

92

(6/IV/62)



EXCISE TAX INDEX

(1/21/60)

QUARRIES

see "MINES AND QUARRIES"



## RADIO, TELEVISION, ETC.      see also "PHONOGRAPHS"

## basis for tax computation

radio sets, etc. ....	ET112
television sets, etc. ....	ET113

## definitions

combinations ....	ET112(2c)
radio broadcast receiving sets ....	ET112(2m)
small goods ....	ET112(2t)
television broadcast receiving sets ....	ET113(2s)

excise tax ....	ETA sch. I(5), ET12
applicable at schedule rates ....	ETA23(1a)
cathode ray tubes ....	ET11
electron tubes ....	ET11
goods for use, not for sale, liable ....	ETA23(4)
radio sets, etc. - value ....	ET112
television sets, etc. - value ....	ET113

## method of distribution and tax computation

radio broadcast receiving sets ....	ET112
television broadcast receiving sets ....	ET113

## sales tax

radio sets, etc. - value ....	ET112
television sets, etc. - value ....	ET113

## RECORDINGS, VIDEO TAPE

sales tax, - values ....	ET134
--------------------------	-------

## RECORDS

see "BOOKS AND RECORDS"

## REFRIGERATORS

sales tax, - values ....	ET115
--------------------------	-------

## REFUND CLAIMS

see also "DEDUCTIONS", "DRAWBACK",  
"REMISSIONS"

agricultural implements, etc. (TI 442) ....	ETA46(4)
application, within 2 years ....	ETA46(5), ET1(14.6)
mistake of law or fact ....	ETA46(6)
12 months, when by declaration of Tariff Board ....	ETA57(4), ET1(14.6)

## diesel fuel oil

used in engines in logging or manufacture of rough lumber ..	ET1(11.7)
used in mining operations to generate electricity ....	ET1(11.7)

REFUND CLAIMS - con.

domestic taxes	
procedure .....	ET1/18
electric wire and cable	
purchased or imported for use in manufacture.....	ET1(11.6)
examined and verified	
by ET Auditors - when over \$200 .....	ET1/18
by port officers - when \$200 or less .....	ET1/18
approval of ET Auditor .....	ET1/18
excise duty stamps	
information required .....	ES/57(53)
exportation .....	ETA46(1d)
conditions for refund of taxes paid on goods imported ....	ET1(41.4)
not allowed on goods sold and subsequently exported ....	ET1(41.3)
form N 15 filed at ET Audit offices .....	D16/1
fuel oil and crude petroleum in shore tanks	
adjustments after gauging .....	D39(23b)
gasoline in shore tanks	
adjustments after gauging .....	D39(23a)
hospitals .....	ET159(5.2)
certificate that goods not for resale .....	ET1(14.5)
unlicensed suppliers, certificate to substantiate .....	ET1(43.3)
imported goods	
form K 14 .....	ET1(14.7)
sales or excise taxes overpaid .....	D45/2
unlicensed importer, sold to persons exempted.....	ET1/13
truck parts and machinery .....	D16/5
joint Canada-U.S. projects.....	D53-16E(7)
see also "UNITED STATES OF AMERICA"	
municipalities	
claims from unlicensed suppliers .....	ET1(45.3)
overpayment .....	ETA46(1a)
form K 14, import entries .....	D16-1, ET1/18
paid on sale or importation	
subsequently entitled to exemption .....	ETA46(1c)

## REFUND CLAIMS - con.

petroleum products in tank cars adjustments after gauging .....	D39(23c)
pipe, pipe fittings and valves purchased or imported for use in manufacture.....	ET1(11.6)
Provincial Governments	
certificate that goods not for resale .....	ET1(14.5)
gasoline, lubricating oils and greases	
claims directly from Department, except Ontario .....	ET1(47.6)
not accepted from unlicensed vendors, other than Ontario	ET1(47.7)
 New Brunswick, Nova Scotia, and Quebec.....	ET1(11.15)
certificate that goods not for resale .....	ET1(14.5)
filed directly with Department .....	ET1(47.3)
- unlicensed suppliers .....	ET1(11.15)
purchases by, certain cases.....	ETA46(2)
 public institutions	
sales tax on goods for own use.....	ET1(44.2)
 St. Lawrence Power Project see "ST. LAWRENCE"	
ships stores.. .....	ETA46(3)
stamps returned for exchange .....	ETA46(1e)
 statement of sales, form N 15A	
prepared periodically by most convenient method .....	ET1(14.2)
 supporting documents	
where records maintained in Canada .....	ET1(14.3)
where records not maintained in Canada .....	ET1(14.4)
 taxes paid in error.....	ETA46(1b)
wholesaler, licensed	
tax paid by supplier to be reimbursed wholesaler .....	ET1(13.9)
 wholesaler, etc., unlicensed (forms N 15, N 15A)	
sales to licensed manufacturers, etc. ....	ET1(14.1)
sales to licensed wholesalers.....	ET1(14.1)
sales to others entitled to purchase, exempt .....	ET1(14.1)



REGULATIONS AND INSTRUCTIONS

cancellations ..... "Z" sect. IPO  
consolidated excise tax index ..... ES/10

distribution of Circular ET 1 ..... ET1/1  
ET circulars ..... ES/7

guide to changes in regulations ..... ET1/1  
inquiries addressed to Deputy Minister ..... ET1(p.3)

Minister of Finance or Minister of National Revenue may  
make ..... ETA38(1)  
delegation of powers to Deputy Minister ..... ETA38(2)  
under Excise Tax Act ..... ET1/1

REMISSIONS                      see also "DIPLOMATIC", "REFUNDS"

certified institutions  
defined ..... ETA47(1a)

joint Canada-U.S. projects ..... D53-16E  
purchases by, own use, not resale ..... ETA47(2)  
application within 2 years of purchase ..... ETA47(3a)  
application within 1 year, - institution under construction... ETA47(3b)

REPAIRS

application of sales tax ..... ET1(25)  
repair parts manufactured for own use  
sale price of similar parts ..... ET1(25.2)  
see also "VALUE OR PRICE"

RETAILER

defined ..... ET1(21.2o),  
ET1(27.1d)

## RETURNED GOODS

not within 30 days of a Budget	
partial credit allowed .....	ET1(31.5)
provisions not applicable to returnable containers .....	ET1(31.8)
replaced by goods of greater value	
tax applicable on difference .....	ET1(31.2)
replaced by goods of lesser value	
credit may be taken .....	ET1(31.3)
replaced by goods of same value	
no tax applicable .....	ET1(31.1)
when no replacement, credit may be taken	
but not within 30 days of a Budget .....	ET1(31.4)
within 30 days of a Budget	
no credit allowable, unless goods damaged or defective .....	ET1(31.7)
within 2 years, credit may be taken .....	ET1(31.6)

## RETURNS

date of filing and payment .....	ETA48(3)
date stamped by PO, evidence .....	ETA54(3)
delivered or mailed	
before last day of succeeding month .....	ET1(21.5)
monthly on form B 93 .....	ET1(12.1)
taxable sales during preceding month .....	ETA48(1), ET1(12.1)
to Collector or district ET office	
where licence issued .....	ET1(12.3)
excise tax	
method similar to sales tax .....	ET1(6)
monthly .....	ET1(6)
export duty on electric power .....	ET21
failure to file	
penalty .....	ETA54(1)
false or deceptive statements	
penalty .....	ETA54(2)
nil	
if no taxable sales .....	ETA48(2), ET1(12.2)
officials who may sign certificate .....	ET1(12.6)
power of attorney .....	ET1(12.7)
penalty, default of payment 2/3 of 1% per month .....	ETA48(4)
how computed .....	ET1(12.13)

RETURNS - con.

received copy to licensee - retained 3 years .....	ET1(12.5)
returnable containers	
annual .....	ET1(26.4)
sales tax	
goods for own use and not for sale .....	ET1(12.8)
stamp	
agree with sales .....	ES/54(34)
certificate of correctness .....	ES/54(33)
corrections	
- how to be made .....	ES/55(37)
- immediate attention .....	ES/54(38)
- on original return .....	ES/54(36)
Department file Nos. to be quoted .....	ES/54(35)
exchanges (form B 93) .....	ES/56(51)
outports (form E 152) .....	ES/55(39)
- separate for duty, tax, domestic, import .....	ES/55(40)
port officer to compare, date, certify and return copy to	
outport (form E 152) .....	ES/55(41)
received from outport after month-end closing .....	ES/54(30)
tobacco packer	
security that true, rendered .....	ETA26
wholesalers .....	ETA35(2)
all taxable goods sold .....	ET1(12.10),
except green peanuts imported in shell .....	ET1(28.4)
except to licensed manufacturers .....	ET1(12.10)
except to licensed wholesalers .....	ET1(12.10a)
except to others whose purchases are exempt .....	ET1(12.10b)
except to others whose purchases are exempt .....	ET1(12.10c)
importations or purchases of goods for resale .....	ET1(12.9)
green peanuts imported in the shell .....	ET1(12.9)
tax computed on duty paid value or purchase price .....	ET1(12.11)
value to include excise duties .....	ET1(12.12)
wines	
monthly .....	ET1(9.1)







## ST. LAWRENCE POWER PROJECT

refund or remission of taxes	
cofferdams .....	D53-7
international rapids section .....	D53-4

## ST. LAWRENCE SEAWAY PROJECT

refund or remission of taxes	
Detroit River, at Amherstburg .....	D53-3
international rapids section	
drawback .....	D17-23
Iroquois control dam .....	D53-2

## SALES TAX.

adjustments	
goods returned in normal course of business .....	ET1(31)
see also "RETURNED GOODS"	
apple cider .....	ET1/14
assessments	
where required records not kept .....	ETA55(8a)
automotive lined brake shoes	
bases for tax consumption .....	ET91
books	
crossword puzzle, colouring, and scrap .....	ET87/1
loose-leaf binding .....	ET87/1
candy, etc.	
see also "CANDY"	
circuses, shows, theatres, etc. ....	ET31/1
values .....	ET31
canvas goods, - values .....	ET61
clocks or watches	
see also "CLOCKS", "WATCHES"	
importations of movements or cases .....	ET102/1
values .....	ET102

articles mentioned in Schedule III  
sale or importation ..... ETA32(1)

## SALES TAX - con.

## exemption - con.

baggage, travellers (TI 703)..... ETA32(3)  
 bequests, etc. (TI 704)..... ETA32(3)  
 books, educational, technical, cultural or literary  
 - printed and bound ..... ET87/1

building materials see also "BUILDING MATERIALS" ... ETA sch. III  
 Cabma Register (TI 171)..... D49/58  
 casual donations (TI 690a) ..... ETA32(3)

certificates see also "CERTIFICATES"..... ET1(11)  
 New Brunswick, Nova Scotia and Quebec..... ET1(11.15)

charitable, health, etc. see also "CHARITABLE"..... ETA sch. III  
 coverings, usual see also "CONTAINERS"..... ETA sch. III  
 customs tariff items see also "CUSTOMS TARIFF ITEMS"ETA sch. III  
 diplomatic representatives see also "DIPLOMATIC"..... ETA sch. III  
 direct shipment see also "DIRECT SHIPMENT"..... ET1(48)

engines, farm or logging (see item)..... ETA sch. III  
 exportation see also "EXPORTATION"..... ETA44(a), ET1(41)  
 cigars, cigarettes and manufactured tobacco in bond .... ETA44(b)  
 spirits and fermented liquors (except wines) in bond .... ETA44(b)

farm and forest products see also "FARM AND FOREST" ETA sch. III  
 fire brick, refactories, etc..... ETA sch. III  
 see also "FIRE BRICK, ETC."  
 foodstuffs see also "FOODSTUFFS" ..... ETA sch. III  
 goods enumerated in certain Customs Tariff Items ..... ETA sch. III  
 see also "CUSTOMS TARIFF ITEMS"

hospitals, certificate required see also "HOSPITALS"... ET1(43.1), ET160  
 not extended to excise tax..... ET1(43.5)

importations by licensed manufacturer  
 partly manufactured goods ..... ETA30(2b)

SALES TAX - con.

exemption - con.

importations by licensed wholesaler  
other than for own use or rental ..... ETA30(2c)

institutions operated by Provincial Governments ..... ET1(44.1)  
joint Canada-U.S. projects ..... D53-16E(7)  
machinery and apparatus used in manufacture or production ETA sch. III,  
ET1(11.6)

see also "MACHINERY", "CERTIFICATES"

marine and fisheries see also "MARINE" ..... ETA sch. III  
mines and quarries see also "MINES" ..... ETA sch. III

miscellaneous articles and materials ..... ETA sch. III  
see also "MISCELLANEOUS"

popcorn, unsweetened ..... ET32/1  
printing and educational see also "PRINTING" ..... ETA sch. III  
processing materials see also "PROCESSING MATERIALS" ETA sch. III  
Provincial Governments ..... ET1(11.13),  
ET1(11.15)

see also "PROVINCIAL GOVERNMENTS"

representatives of other governments

tax remission on automobiles see also "DIPLOMATIC" ET152

sales by licensed manufacturer

to another licensed manufacturer  
- partly manufactured goods ..... ETA30(2a)

to licensed wholesaler,

- other than for own use or rental ..... ETA30(2d)

sales by licensed wholesaler

to another licensed wholesaler ..... ETA30(2f)

to licensed manufacturer  
- partly manufactured goods ..... ETA30(2e)

## SALES TAX - con.

## exemption - con.

samples	see also "SAMPLES" .....	ET1(33)
settlers effects (TI 705) .....		ETA32(3)
small manufacturers .....		ET1(2.1)
	see also "SMALL MANUFACTURERS"	
St. Lawrence power project	see "ST. LAWRENCE"	
tire retreading .....		ET46/1
tractors		
canvas tractor cabs .....		ET141/3
half tracks for wheel tractors .....		ET141/3
UN and agencies	see also "DIPLOMATIC" .....	D52-2E
UNESCO, tax remission	see also "DIPLOMATIC"	D52-5E
U.S. bases in Newfoundland		
spirits and tobacco .....		ET153/1
violins, violas, violincellos (TI 693) .....		ETA32(3)
films, motion picture, - values .....		ET134
footwear, - values .....		ET51
freight or cartage charges	see also "TRANSPORTATION".	ET1(27)
fuel oil and crude petroleum in shore tanks, - values .....		D39(23b)
furniture, - values .....		ET81
furs and shearlings	see also "FURS" .....	ET1(35)
fur articles, - values .....		ET73
gasoline in shore tanks, - values .....		D39(23a)
geiger counters .....		ET141/1, D4/9
goldsmiths products		
bases for tax computation .....		ET101
methods of distribution and tax computation .....		ET101
values .....		ET101
goods erected or installed .....		ET1(22)
	see also "ERECTED GOODS, ETC."	
goods for manufacturer's own use .....		ET1(23)
	see also "VALUE OR PRICE"	
goods which cannot be used in, wrought into or attached		
licence No. not to be quoted, nor certificate given .....		ET1(11.1)
Government of Canada, subject .....		ET1(46)
greeting cards, - values .....		ET86
hydrogen peroxide .....		ET1(8.4)



SALES TAX - con.

importation		
unlicensed importers to pay.....	ET1/13	
ironers, - values .....	ET117	
jewellery .....	see also "JEWELLERY"	
bases for tax computation .....	ET101	
crests and insignia .....	ET101/1	
methods of distribution and tax computation .....	ET101	
values .....	ET101	
lamps, portable electric, - values .....	ET111	
liability of the Crown		
importations by Dominion and Provinces .....	ETA45(a)	
liability to pay		
persons other than manufacturer, importer, wholesaler,		
etc.....	ETA30(3)	
licences .....	see "LICENCES"	
luggage, - values.....	ET55	
monuments and memorials, - values .....	ET121	
outdoor display bulletin boards and poster boards, - values ...	ET1(23.4b)	
packaging.....	ETA29(3)	
payable		
by public institutions .....	ET1(44.1)	
loss or damage, goods in transit .....	ET1(32.2)	
peanuts, green, in the shell .....	see also "PEANUTS" ..	ET1(36.1)
imported by licensed wholesalers.....	ET1(12.9)	
penalties .....	see "OFFENCES AND PENALTIES"	
petroleum products in tank cars, - values.....	D39(23c)	
popcorn, - values .....	ET32/2	
price, fair		
Minister may determine .....	ETA37	

## SALES TAX - con.

printed matter for producers own use .....	ET1(24)
see also "PRINTED MATTER"	
prospectors equipment .....	D4/9
Provincial Governments      see "PROVINCIAL"	
radio sets, etc., - values    see also "RADIO".....	ET112
rate payable. ....	ETA30(1)
goods produced or manufactured in Canada.....	ETA30(1a)
importations.....	ETA30(1b)
licensed wholesaler	
importations .....	ETA30(1c)
not imported by him .....	ETA30(1c)
own use or rental .....	ETA30(1d)
recovery of taxes .....	ETA50(1)
assignment of book debts, etc. ....	ETA50(9)
penalties for neglect or failure .....	ETA50(10)
certificate of default registered as judgment .....	ETA50(4)
certificate of Deputy Minister .....	ETA50(12)
evidence of determinations, assessments, etc., by Minister	ETA50(11)
failure to make return, evidence .....	ETA50A(1)
presumption .....	ETA50A(3)
from money owing by Crown .....	ETA50(8a)
from third party .....	ETA50(6)
personal liability .....	ETA50(8)
receipt of Minister .....	ETA50(7)
production of a return, evidence .....	ETA50(14)
recovery of pecuniary penalties.....	ETA50(13)
where judgment is obtained.....	ETA50(5)
refrigerators, - values.....	ET115
refund on goods purchased by Provinces .....	ETA46(2)
see also "REFUNDS"	
remission                      see also "REMISSIONS"	
circuses, shows, etc. ....	D4-3
purchases by certified institutions own use, not resale ....	ETA47(2)

SALES TAX - con.

repair parts	see also "REPAIRS" .....	ET1(25)
returns, monthly	see also "RETURNS" .....	ETA48
form B 93 .....		ET1(12.1)
sewing machines, domestic, parts and attachments, - values ,		ET114
ships stores .....		D19E(20)
signs, illuminated display .....		ET141
silversmiths products		
bases for tax computation .....		ET101
methods of distribution and tax computation .....		ET101
values .....		ET101
slip covers for furniture .....		ET62(19)
small manufacturers	see also "SMALL MANUFACTURERS"	
exemption from licensing requirements .....		ETA34(2)
soft drinks .....		ET33
stoves, ranges, heaters, repair parts, etc., - values .....		ET116
tax, defined .....		ET1(21.2q), (27.1f)
television sets, etc., - values	see also "RADIO, ETC." .....	ET113
toilet articles, preparations and cosmetics .....		ET1(8.1)
	see also "TOILET ARTICLES, ETC."	
toilet goods, - values .....		ET132(7), (8)
tractors		
canvas tractor cabs .....		ET141/3
half tracks for wheel tractors .....		ET141/3
parts and accessories, farming and logging .....		ET141/2
value or price	see "VALUE"	
washing machines, - values .....		ET117
watches and clocks	see also "WATCHES"	
importation of movements or cases .....		ET102/1
.....		ET102
wholesalers		
invoices	see "INVOICES"	
taxable sales on all goods sold .....		ET1(28.2)
wines, - values	see also "WINES" .....	ET35

## SAMPLES

imported for free distribution subject to taxes.....	ET1(33.4)
regular product of manufacturer not subject to taxes when distributed free .....	ET1(33.1)
subject to excise duty .....	ET1(33.2)
taxable goods, when charge is made subject to taxes.....	ET1(33.3)

## SEMI-PRECIOUS STONES, ARTICLES OF

excise tax applicable at schedule rates.....	ETA23(1a)
goods for use, not for sale, liable .....	ETA23(4)

## SEWING MACHINES, DOMESTIC, PARTS AND ATTACHMENTS

sales tax, - values .....	ET114
---------------------------	-------

## SHELL, NATURAL OR TORTOISE, ARTICLES OF see "IVORY"

## SHIPS STORES

accompanied on board by officer .....	D19E(21)
delivery to vessels, procedure.....	D19E(20)
drawback on taxes paid.....	ETA46(7b)
excise and sales taxes .....	D19E(20)
goods permitted .....	D19E(3)
receipt for goods delivered on board.....	D19E(18)
refund of taxes .....	ETA46(3)
regulations and instructions see also "CUSTOMS INDEX"...	D19E
ships and aircraft which may obtain .....	D19E(3)
tax exemption .....	ET1(42), D19E(3)

SHOEMAKERS

sales tax exemption  
annual sales not exceeding \$3,000  
- any other class of taxable goods ..... ET1(2.5)  
- operations not confined to customers orders ..... ET1(2.5)  
selling own manufactures exclusively to consumers or users ET1(2.4)

SHOW CARDS AND SIGNS

sales tax exemption  
annual sales not exceeding \$3,000  
- any other class of taxable goods ..... ET1(2.5)  
- operations not confined to customers orders ..... ET1(2.5)  
  
drawn or lettered by hand..... ET1(2.4)  
non-durable materials, cardboard, cotton or paper..... ET1(2.4)  
selling own manufactures exclusively to consumers..... ET1(2.4)

SIGNS

illuminated display  
bases for tax computation..... ET141

SILVERSMITHS PRODUCTS

excise tax ..... ETA sch. I(9c)  
excise tax exemption  
preparation or serving of food or drink ..... ETA sch. I(9c)



## SMALL MANUFACTURERS

annual sales not exceeding \$3,000 .....	ET1(2.5)
candy, candy floss, nuts, popcorn, etc. ....	ET31/1
cider millers, from own apples .....	ET1/14
clock or watch movements or cases.....	ET102/1
drapes.....	ET62(3)
 furniture. ....	ET81
jewellery .....	ET101
operations not confined to customers order .....	ET1(2.5)
  printed matter produced for own use	
- by licensed printer or publisher .....	ET1(24.3)
- by other than a licensed printer or publisher .....	ET1(24.2)
  selling any other class of taxable goods .....	ET1(2.5)
sewing machines, domestic .....	ET114
  exemption from licensing requirements .....	ETA34(2), ET1 (2)
sales exclusively to consumers or users .....	ET1(2.2)
sales, or manufactures for own use, not exceeding \$3,000..	ET1(2.2)
unless (in certain cases) annual sales exceed \$3,000 .....	ET1(2.5)
 sales tax	
applies on purchase or importation of taxable materials....	ET1(2.6)
 sales tax exemption.....	ET1(2.4)
blacksmiths .....	ET1(2.4)
cider millers, who produce from customers apples.....	ET1(2.4)
dentists and dental mechanics .....	ET1(2.4)
dressmakers, certain classes.....	ET1(2.4)
  druggists, prescription.....	ET1(2.4)
manufacture solely to specifications of customer .....	ET1(2.4a)
milliners .....	ET1(2.4)
opticians.....	ET1(2.4)

SMALL MANUFACTURERS - con.

sales tax exemption - con.	
printers .....	ET1(2.4)
popcorn, unsweetened, produced and sold to consumers by retailers .....	ET1(2.3)
portrait photographers .....	ET1(2.4)
sales of own manufactures exclusively to consumers or users	ET1(2.4b)
shoemakers .....	ET1(2.4)
show cards and signs .....	ET1(2.4)
tailors, merchant, certain classes .....	ET1(2.4)

SMOKERS ACCESSORIES

excise tax .....	ETA sch. I(6)
applicable at schedule rates .....	ETA23(1a)
cigar and cigarette holders .....	ETA sch. I(6)
cigarette rolling devices .....	ETA sch. I(6)
goods for use, not for sale, liable .....	ETA23(4)
tobacco pipes .....	ETA sch. I(6)

SNUFF

see also "TOBACCO"

excise tax .....	ETA sch. II(b)
------------------	----------------

SOFT DRINKS

sales tax, - values .....	ET33
---------------------------	------

SPIRITS AND FERMENTED LIQUORS see also "WINES"

sales tax exemption diplomatic representatives .....	ETA sch. III
---	--------------

tax exemption diplomatic representatives ale, beer and stout .....	ETA sch. III
exported in bond (except wine) .....	ETA44(b)

## STAMPS, EXCISE

accounting procedure .....	ES/54(30)
affixing	
seized goods.....	ES/53(26)
assessment where records not kept.....	ETA55(8b)
changes in status, C-E offices .....	ES/57(59)
closing out .....	ES/57(59)
raised to ports.....	ES/58(60)
transfers to different survey .....	ES/58(61)
defective, duty .....	ES/55(45)
return for replacement .....	ES/55(45)
- packaging slip to accompany.....	ES/56(46)
- stamp record, procedure.....	ES/56(47)
domestic or import .....	ES/51(2)
records and stock, maintained separately.....	ES/51(2)
transfers, only with Departmental authority.....	ES/51(2)
duty or tax.....	ES/51(1)
returned by licensee for refund.....	ES/57(53)
exchanges, firms and licensees	
applications, information required.....	ES/56(49)
entry to cover . .....	ES/56(51)
only when necessary.....	ES/56(48)
recording .....	ES/56(51)
separate from regular sales.....	ES/56(52)
stamp record.....	ES/56(50)
values to agree .....	ES/56(52)
excise stamp, defined.....	ETA2(1d)
failure to affix or cancel.....	ETA41
penalties .....	ETA53(1)
instructions .....	ES/51
method of cancellation.....	ETA40
procedure on default.....	ETA41

STAMPS, EXCISE - con.

numbered serially	
lowest issued first .....	ES/53(21)
penalties	
application of penalty on account of tax .....	ETA51(2)
playing cards	
seized goods .....	En/25
prepared under direction of Minister .....	ETA39
redemption, information required on application .....	ES/57(53)
requisitions	
Department to be notified of error .....	ES/51(9)
domestic or import, separate forms .....	ES/51(4)
duplicate, receipted and returned to Department .....	ES/51(8)
duplicate returned by Department with stamps .....	ES/51(6)
duty or tax, separate forms .....	ES/51(4)
form E 2, in quadruplicate .....	ES/51(3)
form E 45 .....	ES/53(25)
forms B 56, B 57, B 59 .....	ES/53(24)
numbering and symbols .....	ES/51(5)
outports .....	ES/52(13)
copy returned by port to be filed .....	ES/52(14)
numbering and symbols .....	ES/52(13)
port to show quantity and serial Nos. in ink .....	ES/52(14)
playing cards	
British manufacturers or exporters .....	ES/54(28)
manufacturers in U.S.A. ....	ES/53(27)
stamps received, debited in T 272 and T 272A .....	ES/52(10)
tobacco products	
importers (form E 45) .....	ES/53(25)
customs entry No. add cashier's stamp .....	ES/53(25)
licensed manufacturers .....	ES/53(24)
manufacturers outside of Canada .....	ES/54(29)
procedure .....	ES/53(24)
triplicate, filed for reference .....	ES/51(8)
triplicate returned by Department by mail .....	ES/51(6)
verifying, with stamps received .....	ES/51(7)

## STAMPS, EXCISE - con.

reserve stock	
custody of Collector or senior officer .....	ES/53(18)
returned for exchange	
refunds .....	ETA46(1e)
security measures .....	ES/53(18)
shortage or overage	
instructions from Department .....	ES/55(43)
reporting to Department. ....	ES/55(43)
stamp, defined .....	ETA2(1d)
storage .....	ES/57(58)
supply	
cashier - 6 days .....	ES/53(19)
outports	
duty - 3 months .....	ES/52(12)
obtained from ports .....	ES/52(12)
tax - 2 months .....	ES/52(12)
ports .....	ES/51(2)
two months .....	ES/51(3)
relieving cashier .....	ES/53(20)
surplus, etc.	
reporting to Department for instructions .....	ES/55(42)
tobacco products	
cigars and cigarettes from Cuba, seal of origin .....	ES/45
foreign manufacturers	
accounting .....	D21-6(21)
affixing .....	D21-6(6)
damaged, destroyed or lost stamps .....	D21-6(27)
stamping, prior to importation .....	D21-6(1)
supply .....	D21-6(11)
transportation .....	D21-6(20)
importer to requisition and affix .....	ES/53(25)
seized goods .....	En/25



STAMPS, EXCISE - con.

transfers, one port to another  
only on authorization from Department ..... ES/52(11)

transportation  
registered mail or express ..... ES/52(17)  
paid by Department ..... ES/52(17)  
printed matter rates ..... ES/52(17)

vendors  
G. in C. may fix reduced price ..... ETA42(2)  
Minister may appoint ..... ETA42(1)

verification  
daily, by officers selling ..... ES/53(22)  
month-end ..... ES/54(31)  
monthly, irregular date ..... ES/53(23)

STONES, PRECIOUS AND SEMI-PRECIOUS

see also "IVORY, ETC.", "JEWELLERY"

personal use, etc.  
excise tax ..... ETA sch. I(9c)

STOVES, RANGES, ETC.

sales tax, - values ..... ET116

SUPREME COURT

appeals from judgment of Exchequer Court ..... ETA58(6)





any other class of taxable goods.....	ET1(2.5)
operations not confined to customers orders.....	ET1(2.5)

selling only to customers order .....	ET1(2.4)
when not selling through 3 or more of own stores.....	ET1(2.4)
who do not sell through agents, dealers, etc. ....	ET1(2.4)

to settle doubts and differences .....	ETA57(1)
appeal to Exchequer Court from declarations of Tariff Board .....	ETA58(1)
application to Tariff Board .....	ETA57(5)

declaration final.....	ETA57(3)
hearing.....	ETA57(2)
no refund or deduction, prior to 12 months of application ..	ETA57(4)

machinery, logging (TI 411a) (Misc.)	ETA sch. III
retreading	ET46/1

excise tax.....	ETA sch. II(b)
applicable at schedule rates.....	ETA23(1b)
goods for use, not for sale, liable .....	ETA23(4)
snuff.....	ETA sch. II(b)

tax exemption	
diplomatic representatives . . . . .	ETA sch. III
exportation in bond . . . . .	ETA44(b)

security that true returns rendered..... ETA26

TOILET ARTICLES, PREPARATIONS OR COSMETICS

excise tax .....	ETA sch. I(2), ET1(8.1)
antiseptics .....	ETA sch. I(2)
applicable at schedule rates .....	ETA23(1a)
bleaches .....	ETA sch. I(2)
body deodorants .....	ET1(8.3)

breath sweeteners.....	ET1(8.3)
compacts, compact or vanity cases .....	ET1(8.3)
dandruff treatment .....	ET1(8.3)
depilatories .....	ETA sch. I(2)
goods for use, not for sale, liable .....	ETA23(4)

hydrogen peroxide, for toilet purposes .....	ET1(8.3)
- person who changes strength etc. held to be manufacturer	ET1(8.4)
manufacturers in bond .....	ED206(223)



## TOILET ARTICLES, PREPARATIONS OR COSMETICS - con.

## excise tax - con.

mouth washes .....	ET1(8.3)
packaging for sale .....	ETA23(5a)
perfumes .....	ETA sch. I(2)

## person who wraps, packages, etc., considered

manufacturer .....	ET1(8.2)
scents .....	ETA sch. I(2)
soaps and creams, shaving .....	ETA sch. I(2)

manufactured or produced in Canada, defined .....	ETA23(5a)
new instructions .....	ET131/1
producer or manufacturer, defined	
person who wraps, packages, etc. ....	ETA29(1e)

sales tax .....	ET1(8.1)
hydrogen peroxide .....	ET1(8.4)
toilet goods, defined .....	ET132(2a)

## TOILET GOODS    see "TOILET ARTICLES, ETC."

defined .....	ET132(2a)
---------------	-----------

## TORTOISE SHELL, ARTICLES OF    see "IVORY, ETC."

## TRANSPORTATION

## allowable deductions

charges added to invoice .....	ET1(27.2)
charges prepaid or allowed .....	ET1(27.4)
- conditions applicable .....	ET1(27.6)

delivered price .....	ET1(27.5)
- conditions applicable .....	ET1(27.6)

## not applicable when tax computed on a determined wholesale

value .....	ET1(27.13)
not permitted from sale price before computation of tax ..	ET1(27.10)
other methods must be authorized .....	ET1(27.7)
postage shown a separate item on invoice .....	ET1(27.11)

TRANSPORTATION - con.

allowable deductions - con.

prepaid charges must be allowed to purchaser.....	ET1(27.9)
retroactive adjustment or refund not allowed.....	ET1(27.12)
supported by receipted bills.....	ET1(27.8)
vehicle delivery charges added to invoice.....	ET1(27.3)

transportation allowed, defined .....	ET1(27.1h)
transportation, defined.....	ET1(27.1g)
transportation prepaid, defined.....	ET1(27.1i)

TRUSTEES

delivery refund or drawback cheques .....	D27/52
new licence required.....	ET1(1.9)
trustee in bankruptcy, defined .....	ETA2(1aa)

## UNITED NATIONS

revenue exemption and privileges .....	D52-2E
"Bank" .....	D52-2E, D52-6E
FAO .....	D52-2E, D52-4E
ICAO .....	D52-2E, D52-7E
ILO .....	D52-2E, D52-3E
IMF .....	D52-2E
IRO .....	D52-2E
ITU .....	D52-2E
UNESCO .....	D52-2E, D52-5E
UPU .....	D52-2E
WHO .....	D52-2E

UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL  
ORGANIZATION

revenue exemptions and privileges .....	D52-2E, D52-5E
---	----------------

## UNITED STATES OF AMERICA

joint Canada-U.S. projects in Canada	
DEW Line .....	D53-9E, D53-15E
Pinetree Gap Filler .....	D53-14E
refund or remission of taxes .....	D53-16E
leased bases in Newfoundland	
procurement offices .....	D53-1E
revenue exemptions see also "NEWFOUNDLAND" .....	D53-1E, ET153/1

## UNIVERSAL POSTAL UNION see also "UNITED NATIONS"

revenue exemptions and privileges .....	D52-2E
---	--------



## VALUE OR PRICE            see also "INVOICES"

billboards, etc. ....	ET1(23.4b)
candy, etc. ....	ET31
canvas goods ....	ET61
clothes dryers ....	ET117
clothing and wearing apparel ....	12C
concrete burial vaults ....	ET122
containers and coverings	
returnable ....	ET1(26.5)
tax payable on charge made or on cost value ....	ET1(26.2)
cost of domestic goods, defined ....	ET1(28.1)
Deputy Minister may determine	
where no established wholesale price ....	ET1(21.8)
determined wholesale value	
defined, ....	ET1(21.2e), (27.1a)
list of circulars available ....	ET1(21.13)
drapes	
established selling price to retailers, defined ....	ET62(2f)
drugs, ....	ET131
duty-paid value, defined	
excise taxes ....	ETA22(1a)
includes price of usual coverings ....	ETA22(2b)
sales tax ....	ETA29(1a)
includes price of usual coverings ....	ETA29(3b)
established wholesale price, defined ....	ET1(21.2g)
transportation ....	ET1(27.1b)
fees paid to Governments for inspection, marking, etc.	
excluded ....	ETA29(3c)
films, motion picture, ....	ET134
footwear ....	ET51
freight or cartage charges    see also "TRANSPORTATION" ..	ET1(27)
fuel oil and crude petroleum in shore tanks, - sales tax	
adjustments after gauging ....	D39(23b)



VALUE OR PRICE - con.

fur articles .....	ET73
furniture, including rebuilt or re-upholstered.....	ET81
gasoline in shore tanks, - sales tax	
adjustments after gauging .....	D39(23a)
goods for manufacturers own use .....	ET1(23)
fair market value .....	ET1(23.3)
machinery and equipment .....	ET1(23.4a)
outdoor display bulletin and poster boards.....	ET1(23.4b)
printed matter .....	ET1(23.4c)
tools and miscellaneous items .....	ET1(23.4d)
sale price of like goods .....	ET1(23.2)
green peanuts in shell	
value for sales tax on importation.....	ET1(36.3)
addition of 4¢ per lb. ....	ET1(36.4)
greeting cards .....	ET86
ironers .....	ET117
jewellery, goldsmiths and silversmiths products, etc. ....	ET101
lamps, portable electric.....	ET111
luggage .....	ET55
Minister may determine fair price.....	ETA37
Minister may determine, in difficult circumstances .....	ETA31(1)
contracts for labour only, etc. ....	ETA31(1c)
goods for use, and not for sale .....	ETA31(1d)
exception, goods manufactured by Her Majesty .....	ETA31(2)
lease .....	ETA31(1a)
royalty.....	ETA31(1b)
monuments and memorials ....	ET121
packages contents, both subject and not subject to tax.....	ET1/21
packaging materials	
importations.....	ET1/21

## VALUE OR PRICE - con.

petroleum products in tank cars, ~ sales tax adjustments after gauging .....	D39(23c)
pharmaceutical preparations .....	ET131
popcorn .....	ET32/2
printed matter for producers own use	
determined value, licensed printer or publisher .....	ET1(24.5)
imprinting on tax paid envelopes .....	ET1(24.7)
- sales tax payable at current rate .....	ET1(24.8)
other than licensed printer or publisher .....	ET1(24.4)
- sales tax payable at current rate .....	ET1(24.8)
proprietary and patent medicines, etc. ....	ET131
radio sets, etc. ....	ET112
recordings video tape .....	ET134
refrigerators, and parts .....	ET115
repair parts manufactured for own use	
fair market value .....	ET1(25.3)
fair market value determined .....	ET1(25.4)
labour charges for installing not subject to tax .....	ET1(25.5)
price of similar parts .....	ET1(25.2)
sale price, defined .....	ET1(21.2n)
drapes .....	ET62(2n)
duty-paid value on imported goods (sales tax) .....	ETA29(1f)
excise taxes .....	ETA22(1b)
- includes price of usual coverings .....	ETA22(2a)
sales tax .....	ETA29(1f)
- includes price of usual coverings .....	ETA29(3a)
sewing machines, domestic, parts and attachments .....	ET114
signs, illuminated display .....	ET141
soft drinks .....	ET33
stoves, ranges, heaters, repair parts, etc. ....	ET116
television sets, etc. ....	ET113

VALUE OR PRICE - con.

toilet goods .....	ET132(7),(8)
washing machines .....	ET117
watches and clocks .....	ET102
where vendor and purchaser are inter-related, associated, affiliated, etc. ....	ET1(21.7)

wholesalers, licensed	
domestic goods .....	ET1(28.2)
imported goods .....	ET1(28.2)
wines .....	ET35

VEHICLES

see also "AUTOMOBILES"

sales tax	
canvas tractor cabs .....	ET141/3
half tracks for wheel tractors .....	ET141/3

## WASHING MACHINES, IRONERS AND CLOTHES DRYERS

sales tax, - values . . . . . ET117

## WATCHES

## excise tax

adding strap, bracelet, etc. to watch . . . . . ETA23(6b)  
applicable at schedule rates . . . . . ETA23(1a)  
goods for use, not for sale, liable . . . . . ETA23(4)  
household or personal use . . . . . ETA sch. I(9a)

manufactured or produced in Canada, defined . . . . . ETA23(6)  
putting movement into a case . . . . . ETA23(6a)

## excise tax exemption

for use of the blind . . . . . ETA sch. I(9a)  
railway men's . . . . . ETA sch. I(9a)  
railway standard . . . . . ET102/2

## sales tax

manufacturer or producer, defined  
person who adds strap, bracelet, etc. to watch case . . . . . ETA29(2b)  
person who puts movement into a case . . . . . ETA29(2a)

## sales and excise taxes

importation of movements and cases . . . . . ET102/1  
values . . . . . ET102

WHOLESALEERS, LICENSED

application of sales tax	
goods not imported by him .....	ETA30(1c)
importing green peanuts in shell    see also "PEANUTS" ..	ET1(36.2)
importations.....	ETA30(1c)
own use or rental .....	ETA30(1d)
bonds or security                    see also "BONDS" .....	ET1(3)
books or accounts.....	ETA35(2)
computation of tax .....	ET1(28)
blanket discount method.....	ET1(28.6)
direct costing method.....	ET1(28.4)
green peanuts in the shell.....	ET1(28.2)
taxable sales of all goods sold.....	ET1(28.2)
cost of domestic goods, defined .....	ET1(28.1)
deductions                    see also "DEDUCTION CLAIMS" .....	ET1(13.1)
invoices	
sales to unlicensed wholesaler or jobber.....	ETA33(1)
licences	
conditions .....	ETA35(1)
issuance                    see also "LICENCES" .....	ET1(1.2)
list of licence Nos. ....	ET2
licensed wholesaler, defined.....	ETA29(1c)
monthly returns                    see also "RETURNS" .....	ETA35(2), ET1(12.10)
refund claims                    see also "REFUND CLAIMS".....	ET1(14)
sales tax exemption	
importations for other than own use or rental .....	ETA30(2c)
sold by licensed manufacturer for	
- other than own use or rental.....	ETA30(2d)
sold by licensed wholesaler to another licensed wholesaler.	ETA30(2f)
sold by licensed wholesaler to licensed manufacturer	
- partly manufactured goods.....	ETA30(2e)
wholesaler, defined .....	ET1(21.2q)



## WINES

see also "SPIRITS"

## excise tax

champagne and sparkling wines..... ETA28(1c)  
not more than 7% absolute alcohol ..... ETA28(1a)  
7% to 40% proof spirit ..... ETA28(1b)

## on quantity in Imperial gallons

- still wines, champagnes and other sparkling wines..... ET1(9.2)

payable monthly ..... ET1(9.1)  
when not payable ..... ET23(3)  
when payable ..... ETA28(2)

## excise tax exemption

when for blending in distillery..... 269C-166  
- copy of entry for Excise Tax audit ..... 269C-166

## exported in bond

subject to taxes..... ETA44(b)

sales tax, - values ..... ET35

## sales tax exemption

diplomatic representatives..... ETA sch. III

wine, defined ..... ETA28(3)

"still" and "sparkling" ..... ET1(9.3)

## WORLD HEALTH ORGANIZATION see also "UNITED NATIONS"

revenue exemptions and privileges ..... D52-2E



YUKON TERRITORY

defined..... ETA2(2)

Superseded

## ADMINISTRATORS

certificate from Minister, before distribution of assets ..... ETA49(1)  
distribution without, liability..... ETA49(2)

## AGENT

powers of attorney  
monthly returns ..... ET1(12.7),  
D14(Note)

AMBER, ARTICLES OF      see "IVORY"

AMUSEMENT DEVICES OR GAMES, COIN, DISC OR TOKEN  
OPERATED

excise tax..... ETA sch I(4)  
applicable at schedule rates ..... ETA23(1a)  
goods for use, not for sale, liable..... ETA23(4)

APPARATUS                      see "MACHINERY, ETC."

## ARMED SERVICES

remission, duty and taxes, - automobiles  
NATO and BCAS..... D52-8E, D52/12  
U.S. leased bases in Nfld. .... D52-9E

## ARTISTS, COMMERCIAL

producer or manufacturer..... ETA29(1e)

## ASSIGNEES

assignee, defined ..... ETA2(1aa)  
certificate from Minister, before distribution of assets ..... ETA49(1)  
distribution without, liability ..... ETA49(2)



# EXCISE TAX INDEX

2  
(1/VII/60)

AUTOMOBILES see also "VALUE", "VEHICLES"

excise tax .....	ETA sch. I(1)
applicable at schedule rates .....	ETA23(1a)
chassis and passenger body	
- purchased separately .....	ET1(7.3)
- sold separately .....	ET1(7.2)
chassis	
- passenger body mounted on customer's .....	ET1(7.4)
- passenger body subsequently attached .....	ET1(7.1)
- used passenger body mounted on new .....	ET1(7.6)
commercial type converted to passenger use .....	ET1(7.7)
goods for use, not for sale, liable .....	ETA23(4)
payable when transfer to purchaser .....	ETA24
excise tax exemption	
diplomatic representatives (TI 706) .....	ETA sch. I(1)
Governor General's use (TI 707) .....	ETA sch. I(1)
settlers effects (TI 705a) .....	ETA sch. I(1)
travellers (TI 702) .....	ETA sch. I(1)
remission of taxes	
NATO and BCAS .....	D52-8E, D52/12
racing automobiles and motorcycles .....	D4-3(2)
representatives of other governments .....	ET152
U.S. bases in Nfld. ....	D52-9E, D53-1E
sales tax exemption	
diplomatic representatives .....	ETA sch. III

AWNINGS

sales tax, - values ..... ET61

## BOOKS AND RECORDS - con.

stamps (T 272, T 272A)	
cash books (T 9, T 10)	
closing at month end.....	ES/54(30)
verification, at irregular dates.....	ES/53(23)

defective excise duty stamps.....	ES/56(45)
erasures not permitted.....	ES/55(44)
errors, etc., how corrected.....	ES/55(44)
exchanges, firms and licensees.....	ES/56(50)
outports.....	ES/54(32)

port, credit only when sold and remitted at outport.....	ES/52(15)
port, separate sheets for outports.....	ES/52(16)
posted daily.....	ES/53(22)
stamps received, to be debited.....	ES/52(10)
verification, at irregular date.....	ES/53(23)

## BUILDING MATERIALS

sales tax	
flagstone.....	ET123/1
sales tax exemption.....	ETA sch. III
articles and materials used in manufacture or production ...	ETA sch. III
- except hardware for doors and sash.....	ETA sch. III
ash handling equipment, furnace.....	ETA sch. III
basins (not repair parts, pipes and pipe fittings).....	ETA sch. III
baths, shower (not repair parts, pipes and pipe fittings) ....	ETA sch. III
blocks, building, curved or shaped.....	ETA sch. III
bricks.....	ETA sch. III
building blocks and stone.....	ET123/1
burners, oil or gas, heating buildings.....	ETA sch. III
cement.....	ETA sch. III
- additives for concrete.....	ETA sch. III

BUILDING MATERIALS - con.

sales tax exemption - con.

chimney caps.....	ETA sch. III
chimneys for buildings (not fireplaces) .....	ETA sch. III
closets (not repair parts, pipes and pipe fittings).....	ETA sch. III
cornice, frieze, pilasters, etc. (see item) .....	ETA sch. III
doors.....	ETA sch. III

drainage, waste and vent copper tubing, and fittings .....	ETA sch. III
ducts for warm air systems, heating buildings .....	ETA sch. III,
	ET91/1
articles which qualify.....	ET91/1
ventilating or air conditioning systems, taxable.....	ET91/2

electric heating equipment, heating buildings (see item).....	ETA sch. III
faucets (not repair parts, pipes and pipe fittings).....	ETA sch. III
fibreboard .....	ETA sch. III
flooring	
- terrazzo flooring, materials to be incorporated in .....	ETA sch. III
- tile .....	ETA sch. III

fuel handling equipment, furnace .....	ETA sch. III
furnaces, heating buildings .....	ETA sch. III
glass .....	ETA sch. III
hard surface plastic laminated .....	ETA sch. III
hinges (not checking floor hinges).....	ETA sch. III

insulation, materials for .....	ETA sch. III
lath .....	ETA sch. III
lavatories (not repair parts, pipes and pipe fittings) .....	ETA sch. III
lead, white.....	ETA sch. III

lime.....	ETA sch. III
locks, lock sets, and parts (not padlocks) .....	ETA sch. III
louvres (not motor operated) .....	ETA sch. III
lumber .....	ETA sch. III
material for waterproofing and moisture-proofing buildings .	ETA sch. III

materials, vegetable or mineral substances, for ceilings,	
walls, insulation or acoustical purposes	ETA sch. III
paints .....	ETA sch. III
- paint oil.....	ETA sch. III
- varnishes .....	ETA sch. III
- white lead.....	ETA sch. III

## CANDY, CHOCOLATE, CHEWING GUM OR CONFECTIONERY

candy, defined .....	ET31
producer or manufacturer	
person who wraps, packages, etc. ....	ETA29(1e)
sales tax	
circuses, shows, theatres, auditoria, rinks, etc. ....	ET31/1
values .....	ET31

## CANVAS GOODS

sales tax, - values .....	ET61
---------------------------	------

## CERTIFICATES, EXEMPTION

alcohol used in goods subject to excise tax .....	220C-228
automobiles, NATO and BCAS .....	D52/12
blanket telephone or telegraph orders .....	ET1(11.16)
direct shipment .....	ET1(48)
hospitals	see also "HOSPITALS" .....
form of certificate .....	ET1(11.11), ET160
retained in suppliers files .....	ET1(11.11) ET1(43.4)
joint Canada-U.S. projects .....	D53-16E(7)
signing officers	
- DEW Line .....	D53/9
- USAF .....	D53/3
licence Nos. or certificates not to be printed on stationery, etc. ET1(11.21)	
manufacturer	
goods used in, wrought into, or attached .....	ET1(11.2)
'blanket' certificate .....	ET1(11.16)
- form of certificate .....	ET1(11.16)
form of certificate .....	ET1(11.3)
not to be used for exempted goods .....	ET1(11.4)
not to use if also operating as wholesaler or retailer ....	ET1(11.20)
when licence No. shall not be quoted .....	ET1(11.4)

# EXCISE TAX INDEX

## CERTIFICATES, EXEMPTION - con.

### manufacturer - con.

manufacture or production of articles and materials  
 exempted by schedule III, E.T. Act ..... ET1(11.8)  
 form of certificate ..... ET1(11.8)

materials consumed, etc., in process of manufacture .... ET1(11.7)  
 diesel fuel oil used in logging and in manufacture of  
     rough lumber ..... ET1(11.7)  
 diesel fuel oil used in mining operations ..... ET1(11.7)  
 form of certificate ..... ET1(11.7)  
 not grease, lubricating oils or fuel for engines ..... ET1(11.7)

purchasing goods from physical manufacturer ..... ET1(11.5)  
 form of certificate ..... ET1(11.5)

purchasing or importing machinery, etc., for use in  
     manufacture ..... ET1(11.6)  
 electric wire and cable ..... ET1(11.6)  
 form of certificate ..... ET1(11.6)  
 pipe, pipe fittings or valves ..... ET1(11.6)

municipalities                      see also "MUNICIPALITIES" ... ET1(11.12)  
 form of certificate.. ..... ET1(11.12)

Provincial Governments            see also "PROVINCIAL  
    GOVERNMENTS" .. ET1(11.13)  
 form of certificate ..... ET1(11.14)  
 refund claims                      see also "REFUND CLAIMS" ... ET1(14.5)

responsibility of purchaser ..... ET1(11.19)  
 responsibility of vendor ..... ET1(11.18)  
 signatures or initials ..... ET1(11.17)

### wholesaler

goods used in, wrought into, or attached ..... ET1(11.16)  
 'blanket' certificate ..... ET1(11.16)  
     - form of certificate ..... ET1(11.16)  
 purchasing or importing goods for resale ..... ET1(11.9)  
 form of certificate ..... ET1(11.10)





DEDUCTIONS - con.

manufacturer - con.

sales tax paid on goods used in, wrought into or attached  
- goods subsequently sold in same condition ..... ET1(13.18)  
sales tax paid on partly manufactured goods at issuance of  
licence..... ET1(13.11)

not credited until approved by ET Audit ..... ET1/18  
overpayment of taxes ..... ETA46(1a)  
paid on sale or importation  
subsequently entitled to exemption ..... ETA46(1c)

pipe, pipe fittings and valves  
purchased or imported for use in manufacture ..... ET1(11.6)

stamps returned for exchange ..... ETA46(1e)  
taxes paid in error ..... ETA46(1b)

wholesaler

basis of claim ..... ET1(13.7)  
certified summary of inventory ..... ET1(13.6)  
deductions from returns as goods sold ..... ET1(13.8)  
filed where licence issued ..... ET1(13.2)

goods for resale, on hand at issuance of licence ..... ET1(13.1)  
goods in transit on date of issuance of licence ..... ET1(13.4)  
information required on inventory ..... ET1(13.3)  
inventory kept on file by licensee ..... ET1(13.5)  
inventory of goods required ..... ET1(13.2)

tax paid on purchase not to be deducted ..... ET1(13.10)  
tax paid by supplier to be reimbursed to wholesaler ..... ET1(13.9)

## DEFINITIONS

agent or sales representative	
drugs, pharmaceuticals, proprietary or patent medicines...	ET131(2a)
toilet goods .....	ET132(2e)
books, printed or bound.....	ET87/1
candy .....	ET31
canvas goods .....	ET61
cash discount.....	ET1(21.2a)
drapes .....	ET62(2a)
drugs, pharmaceuticals, proprietary or patent medicines...	ET131(2b)
toilet goods .....	ET132(2i)
certified institution.....	ETA47(1a)
chain stores .....	ET1(21.2b)
commercial or industrial user	
drapes .....	ET62(2d)
computed as included	
drapes .....	ET62(2b)
drugs, pharmaceuticals, proprietary or patent medicines...	ET131(2c)
computed as included or on	
drapes .....	ET62(2c)
drugs, pharmaceuticals, proprietary or patent medicines...	ET131(2d)
cosmetics .....	ETA2(1a)
cost of domestic goods.....	ET1(28.1)
credits, other allowable	
drapes .....	ET62(2j)
drugs, pharmaceuticals, proprietary or patent medicines...	ET131(2i)
toilet goods.....	ET132(2j)
custom work.....	ET1(34.1)
department stores.....	ET1(21.2c)
determined wholesale value .....	ET1(21.2e), ET1(27.1a)

DEFINITIONS - con.

discontinued lines and clear-outs	
sewing machines, domestic .....	ET114
distributor .....	ET1(21.2f)
drugs, pharmaceuticals, proprietary or patent medicines ..	ET131(2e)
drapes .....	ET62(2e)
drugs, pharmaceuticals and proprietary or patent medicines ..	ET131(2f)
dunnage materials .....	ET155
duty-paid value	
excise tax .....	ETA22(1a)
- includes price of usual coverings .....	ETA22(2b)
sales tax .....	ETA29(1a)
electric lamps .....	ET111
established wholesale price .....	ET1(21.2g), ET1(27.1b)
drapes .....	ET62(2f)
drugs, pharmaceuticals, proprietary or patent medicines ..	ET131(2g)
toilet goods .....	ET132(2f)
furniture .....	ET81
goods (diplomatic privileges) .....	ET151
greeting cards .....	ET86
individual user	
drapes .....	ET62(2g)
installation costs	
drapes .....	ET62(2h)

## DEFINITIONS - con.

jewellery	
cuff links, tie clips, etc.....	ET101/1
licensed printer or publisher .....	ET1(24.1a)
luggage .....	ET55
manufactured or produced in Canada	
clocks and watches .....	ETA23(6a)
jewellery .....	ETA23(6c)
toilet articles, preparations or cosmetics.....	ETA23(5a)
manufacturer .....	ET1(21.2h)
drapes .....	ET62(2i)
manufacturer or producer.....	ETA2(1aa)
clocks or watches .....	ETA29(2)
jewellery .....	ETA29(2), ET101
licensed.....	ETA29(1b)
Minister .....	ETA2(1b)
net price	
drugs, pharmaceuticals, proprietary or patent medicines...	ET131(2h)
non-taxable operation (printed matter).....	ET1(24.1b)
partly manufactured goods .....	ETA29(1d)
person .....	ET1(21.2j), ET1(24.1c)
drapes .....	ET62(2k)
drugs, pharmaceuticals, proprietary or patent medicines...	ET131(2j)
person, includes .....	ETA2(1c)
toilet goods .....	ET132(2b)
pharmaceuticals .....	ETA2(1cc), ET131(2f)
postage .....	ET1(27.1c)
toilet goods .....	ET132(2h)
producer or manufacturer	
see also "DEFINITIONS, manufacturer"	
sales tax .....	ETA29(1e)



# EXCISE TAX INDEX

## DEFINITIONS - con.

proprietary or patent medicines.....	ET131(2f)
Province includes Yukon and Northwest Territories.....	ETA2(2)
regularly sells.....	ET1(21.2k)
drapes.....	ET62(2L)
drugs, pharmaceuticals, proprietary or patent medicines...	ET131(2k)
representative (diplomatic privileges).....	ET151
representative quantities.....	ET1(21.2L)
drugs, pharmaceuticals, proprietary or patent medicines...	ET131(2L)
toilet goods.....	ET132(2g)
retailer.....	ET1(21.2m), ET1(27.1d)
canvas goods.....	ET61
clothing and wearing apparel.....	12C
drapes.....	ET62(2m)
drugs, pharmaceuticals, proprietary or patent medicines...	ET131(2m)
electric lamps.....	ET111
footwear.....	ET51
furniture.....	ET81
jewellery, goldsmiths' and silversmiths' products, etc....	ET101
ladies' handbags.....	ET53
luggage.....	ET55
radio sets, record players, etc. ....	ET112
soft drinks.....	ET33
television sets, record players, etc. ....	ET113
toilet goods.....	ET132(2d)
sale price	see also "VALUE".....
drapes.....	ET1(21.2n), ET1(27.1e)
drugs, pharmaceuticals, proprietary or patent medicines...	ET62(2n)
excise taxes.....	ET131(2n)
- includes price of usual coverings.....	ETA22(1b)
	ETA22(2a)

## DEFINITIONS - con.

## sale price - con.

sales tax .....	ETA29(1f)
- duty-paid value on imported goods .....	ETA29(1f)
toilet goods .....	ET132(2k)
- list price .....	ET132(2p)
- suggested list price to users .....	ET132(2o)

## sales to certain other purchasers

drugs, pharmaceuticals, proprietary or patent medicines...	ET131(2o)
--	-----------

specified day (certified institutions) .....	ETA47(1b)
--	-----------

stamp, or excise stamp .....	ETA2(1d)
------------------------------	----------

## suggested list price to users

drugs, pharmaceuticals, proprietary or patent medicines...	ET131(2p)
--	-----------

tax .....	ET1(21.2o), ET1(27.1f)
-----------	---------------------------

drapes .....	ET62(2o)
--------------	----------

drugs, pharmaceuticals, proprietary or patent medicines...	ET131(2q)
--	-----------

tax or taxes, toilet goods .....	ET132(2L)
----------------------------------	-----------

computed as included .....	ET132(2m)
----------------------------	-----------

computed as included or on .....	ET132(2n)
----------------------------------	-----------

taxable operation (printed matter) .....	ET1(24.1d)
--	------------

toilet goods .....	ET132(2a)
--------------------	-----------

transportation .....	ET1(27.1g)
----------------------	------------

transportation allowed .....	ET1(27.1h)
------------------------------	------------

transportation prepaid .....	ET1(21.2p), ET1(27.1i)
------------------------------	---------------------------

## transportation prepaid or allowed

drapes .....	ET62(2p)
--------------	----------

drugs, pharmaceuticals, proprietary or patent medicines...	ET131(2r)
--	-----------

watches, railway standard .....	ET102/2
---------------------------------	---------

wearing apparel .....	12C
-----------------------	-----

uniforms .....	12C
----------------	-----

DEFINITIONS - con.

wholesaler ..... ET1(21.2q),  
ET1(27.1j)  
drapes ..... ET62(2q)  
drugs, pharmaceutical, proprietary or patent medicines.... ET131(2s)  
licensed..... ETA29(1c)  
toilet goods..... ET132(2c)

wine..... ETA28(3)  
'still' and 'sparkling'..... ET1(9.3)

DENTISTS AND DENTAL MECHANICS

sales tax exemption  
annual sales not exceeding \$3,000  
- any other class of taxable goods..... ET1(2.4)  
- operations not confined to customers orders..... ET1(2.4)  
selling own manufactures exclusively to consumers ..... ET1(2.3)

DEPARTMENT STORES

defined ..... ET1(21.2c)

DEW LINE

remission of duties and taxes ..... D53-9E,  
D53-15E

DIAMONDS, PERSONAL USE      see also "JEWELLERY"

excise tax..... ETA sch. I(9c)  
applicable at schedule rates ..... ETA23(1a)

## DISCOUNTS

cash discount, defined.....	ET1(21.2a)
drapes .....	ET62(2a)

## DISTRIBUTOR

defined .....	ET1(21.2f)
---------------	------------

## DRAPES, MANUFACTURER OR PRODUCER

bases for tax computation.....	ET62, ET62/1
slip covers for furniture .....	ET62(19)

drapes, defined	see also "DEFINITIONS" .....	ET62(2e)
licensing.....		ET62/1
manufacturer, defined.....		ET62(2i)
methods of distribution and tax computation.....		ET62(11)

## DRAWBACK

see also "DEDUCTIONS", "REFUNDS"

Canadian Commercial Corporation purchases .....	D17-9
equipment, repairs, etc., ships or aircraft .....	ETA46(7c)
ships furnishings or equipment .....	D17-3(5)
exportation.....	ETA46(7a)
gold for export .....	D17-7

goods imported and thereafter exported .....	D17-5
goods manufactured in Canada and exported.....	D17-4
imported parts of motor cars exported.....	D17-16
oceanic cable supplies.....	D17-3(7)

payment of specific sum in lieu.....	ETA46(7)
Pinetree Gap Filler project .....	D17-19
rubber goods manufactured and exported .....	D17-6
St. Lawrence Seaway Project	
see "ST. LAWRENCE SEAWAY"	
ships repairs.....	D17-3(6)

ships stores.....	ETA46(7b), D17-3(3)
spirits exported .....	D17-10
telegraph cable ships.....	ETA46(7d)
U.S. bases in Nfld.....	D17-29

DRESSMAKERS

sales tax exemption

annual sales not exceeding \$3,000

- any other class of taxable goods ..... ET 1(2.4)

- operations not confined to customers orders ..... ET 1(2.4)

selling only to customers order ..... ET 1(2.3)

when not selling through agents, dealers, etc..... ET 1(2.3)

when not selling through 3 or more of own stores ..... ET 1(2.3)

DRUGGISTS, PRESCRIPTION

sales tax exemption

annual sales not exceeding \$3,000

- any other class of taxable goods ..... ET 1(2.4)

- operations not confined to customers orders ..... ET 1(2.4)

selling own manufactures exclusively to consumers ..... ET 1(2.3)

DRUGS, PHARMACEUTICALS AND PROPRIETARY OR PATENT  
MEDICINES

bases for tax computation ..... ET 131

definitions ..... ET 131(2f)

pharmaceuticals, defined ..... ETA2(1cc)

DUMB

tax exemption

see "BLIND"





EVASION

see "OFFENCES"

EXCHEQUER COURT

appeals from declarations of Tariff Board .....	ETA58(1)
appeal to Supreme Court .....	ETA58(6)
disposition of appeal .....	ETA58(4)
notice of application .....	ETA58(2)
rules .....	ETA58(5)
security for costs ..	ETA58(3)

EXCISE TAX

amber, articles of .....	ETA sch. I(9b)
amusement devices, coin, disc or token operated .....	ETA sch. I(4)
apple cider .....	ET1/14
application and rate payable .....	ETA23(1)
goods subject and not subject in same package .....	ET1/21

assessments	
retroactive .....	E40
where required records not kept .....	ETA55(8a)

automobiles     see also "AUTOMOBILES", "VEHICLES" ....	ET1(7)
passenger use (seating capacity not over 10) .....	ETA sch. I(1)
payable when transfer to purchaser .....	ETA24

breakdown on forms K 10 or K 10B .....	ET1/11, D27/26
by whom and when payable	
goods for use, not for sale, liable .....	ETA23(4)
importation .....	ETA23(2)

produced and sold in Canada .....	ETA23(2)
when not payable .....	ETA23(3)
- wires .....	ETA23(3)

cigar and cigarette holders .....	ETA sch. I(6)
cigarette rolling devices .....	ETA sch. I(6)
cigarettes .....	ETA sch. II(a)
cigars .....	ETA sch. I(7)
circuses, shows, etc. - remission .....	D4-3

clocks and watches	see also "CLOCKS", "WATCHES"	
household or personal use	ETA sch. I(9a)	
importations of movements or cases	ET102/1	
values	ET102	
computation		
unlicensed wholesale branch method	ET1(21.1)	
coral, articles of		
cosmetics	ETA sch. I(9b)	
	see also "COSMETICS"	ETA sch. I(2),
		ET1(8)
deduction or refund claims	ETA46	
	see also "DEDUCTIONS", "REFUNDS"	
procedure	ET1/18	
diamonds, etc., personal use, etc.		
drawback	ETA sch. I(9c)	
	see also "DRAWBACK"	ETA46(7)
exemption		
antiquities, articles for exhibit, etc. (TI 693)	ETA32(3)	
arms, military stores, etc. (TI 708)	ETA32(3),	
	D49-20(4)	
automobiles, certain cases	see also "AUTOMOBILES"	ETA sch. I(1)
bequests, etc. (TI 704)		
casual donations (TI 690a)	ETA32(3)	
cigars, cigarettes and manufactured tobacco		
exported in bond	ETA44(b)	
clocks and watches		
	see also "CLOCKS", "WATCHES"	ETA sch. I(9a)
diplomatic representatives	ET151	
	see also "DIPLOMATIC"	
exportation	see also "EXPORTATION"	ETA44(a), ET1(41)
spirits and fermented liquors (except wine)	ETA44(b)	
gold- or silver-plated ware		
preparation or serving of food or drink	ETA sch. I(9c)	



## EXCISE TAX - con.

lapis lazuli, articles of.....	ETA sch. I(9b)
liability of the Crown	
importations by Dominion and Provinces.....	ETA45(a)
licences      see also "LICENCES" .....	ETA43
lighters.....	ETA sch. I(3)
matches .....	ETA sch. I(8)
mother of pearl, articles of.....	ETA sch. I(9b)
onyx, articles of.....	ETA sch. I(9b)
payment	
similar to sales tax method .....	ET1(6)
penalties      see also "OFFENCES AND PENALTIES" ....	ETA51
perfume      see also "TOILET ARTICLES" .....	ETA sch. I(2)
phonographs, etc. see also "PHONOGRAPHS".....	ETA sch. I(5a)
phonograph parts.....	ET112/1
plate or plated ware, - values.....	ET101
playing cards   see also "PLAYING CARDS" .....	ETA27(1)
manufacturers in Great Britain .....	ES/38
manufacturers in U.S.A. ....	ES/37
price, fair	
Minister may determine      see also "VALUE" .....	ETA37
radio sets, and tubes   see also "RADIO, ETC.".....	ETA sch. I(5a)
apparatus for receiving radio broadcast and music.....	ETA sch. I(5a)
tubes .....	ET112/1
values .....	ET112
rates .....	ETA sch. I, sch. II
record playing devices   see also "PHONOGRAPHS" .....	ETA sch. I(5a)
recovery of taxes .....	ETA50(1)
assignment of book debts, etc. ....	ETA50(9)
- penalties for neglect or failure.....	ETA50(10)
certificate of default registered as judgment .....	ETA50(4)
certificate of Deputy Minister .....	ETA50(12)



## recovery of taxes - con.

toilet articles and preparations .....	ETA sch. I(2), ET1(8)
see also "TOILET ARTICLES"	
alcohol used in manufacture	
- certificate to ET Audit.....	220C-228
values .....	ET132(7),(8)

## EXCISE TAX - con.

tortoise shell, articles of .....	ETA sch. I(9b)
watches .....	see also "WATCHES"
importations of movements or cases .....	ET102/1
values .....	ET102
wines .....	see also "WINES" .....
	ETA28(1), ET1(9)

## EXCISE TAX ACT

office consolidation .....	E17
----------------------------	-----

## EXECUTORS ET AL

certificate from Minister, before distribution of assets .....	ETA49(1)
distribution without, liability .....	ETA49(2)
executor, defined .....	ETA2(1aa)

## EXEMPTIONS see "SALES TAX", "EXCISE TAX", "CERTIFICATES"

## EXPORTATION OF GOODS

drawback on taxes paid .....	ETA46(7a)
electricity, export duty .....	ETA(8)
exemption from payment of taxes .....	ETA44(a)
evidence of exportation .....	ET1(41.2)
goods exported .....	ET1(41.1)



## FORMS - con.

E 2	Requisition for Supplies (Excise Stamps)	
	Department to return duplicate and triplicate.....	ES/51(6)
	numbering and symbols .....	ES/51(5)
	outports to chief port .....	ES/52(13)
	quadruplicate .....	ES/51(3)
	verifying, with stamps received .....	ES/51(7)
E 45	Requisition to Collector, Excise Stamps, Customs	
	Purposes	
	importers, tobacco products .....	ES/53(25)
E 68	Power of Attorney (ET Collections) .....	D14(Note)
E 152	Monthly Statement of Excise Stamps on Hand	
	in duplicate, to chief port .....	ES/55(39)
	port to certify and return one copy .....	ES/55(41)
	separate, for duty, tax, domestic, and import ...	ES/55(40)
E 167A	Statement of Arrears in Taxes	
	NSF cheque .....	D27/7
E 169	Report, Cheques Rejected by Bank	
	procedure .....	D27/7
E 171	Notice, Failure to File ET Returns	
	use of window envelopes .....	ES/19
G 62	Statement, Excise Duty Stamps-Customs	
	import .....	ES/54(33)
	offices closing out .....	ES/57(59)
	offices raised to ports .....	ES/58(60)
	offices transferred to different surveys.....	ES/58(61)
G 65	Statement, Excise Duty Stamps-Tobacco	
	domestic .....	ES/54(33)
	offices closing out .....	ES/57(59)
	offices raised to ports .....	ES/58(60)
	offices transferred to different surveys.....	ES/58(61)
G 65A	Statement, Excise Duty Stamp-Cigars, Cigarettes, etc.	
	domestic .....	ES/54(33)
	offices raised to ports .....	ES/58(60)
	offices transferred to different surveys.....	ES/58(61)

FORMS - con.

G 70	Statement, ET Stamps	ES/57(59)
	offices closing out .....	ES/58(60)
	offices raised to ports.....	ES/58(61)
	offices transferred to different surveys .....	ES/54(33)
	separate, domestic and import.....	
K 10	Advice of Deposit	D27/26
or	breakdown of excise taxes .....	D27/25
K 10B	separate from sales tax.....	
K 14	Request for Redetermination, Re-Appraisal or Refund.	ET1/18
	taxes overpaid on importation.....	ET1(14.7)
	unlicensed importer	
	selling truck parts and machinery to persons	
	exempted.....	D16/3
L 15	Application for Sales Tax Licence .....	ET1(1.4), E4a
	distribution of copies.....	E4a
	manufacturers, in triplicate .....	E4a
	wholesalers, in quadruplicate .....	E4a
L 15A	Application for Wholesalers Licence.....	ET1(1.4)
L 19	Application for Excise Tax Licence.....	ET1(1.4)
M 15	Manufacturers Excise Tax Licence .....	E4a
M 17	Manufacturers Sales Tax Licence .....	E4a
M 18	Wholesalers Sales Tax Licence .....	E4a
N 15	Claim for Refund, Excise Taxes	
	Canada-U.S. joint projects .....	D53-16E(10)
	sale or use of goods subsequent to import entry ....	D16-1(11)
	unlicensed importers	
	selling truck parts and machinery to persons	
	exempted.....	D16/3
	unlicensed wholesaler, jobber or other dealer .....	ET1(14.1)
	- required in duplicate .....	ET1(14.1)



## FORMS - con.

N 15A Statement, Sales to Licensed Manufacturers or Wholesalers re Refunds		
	Canada-U.S. joint projects .....	D53-16E(10)
	method of preparing.....	ET1(14.2)
	unlicensed wholesaler, jobber or other dealer .....	ET1(14.1)
	- required in duplicate .....	ET1(14.1)
R 456	Window Envelope	
	excise tax entry (B 93) .....	ES/19
SA 1	Envelope	
or	copy of entry, playing cards from U.S.A. ....	ES/37
SA 2	defective stamps (by registered mail) .....	ES/56(47)
	duplicate copy, stamp requisitions .....	ES/51(8)
	form E 167A .....	D27/7
	monthly returns (Stamps Branch) .....	ES/54(33)
	licences to ET Collections .....	E41
T 7	Excise Duty Cash Book	
	closed simultaneously with stamp record .....	ES/54(30)
T 8	Excise Duty Cash Book (Outports)	
	closed simultaneously with stamp record .....	ES/54(30)
T 9	Excise Tax Cash Book	
	closed simultaneously with stamp record .....	ES/54(30)
	sales tax shown separately from excise tax .....	D27/25
	verification, stamps on hand .....	ES/53(23)
T 10	Excise Tax Cash Book (Outports)	
	closed simultaneously with stamp record .....	ES/54(30)
	verification, stamps on hand .....	ES/53(23)

FORMS - con.

T 272	Stamp Record, Tobacco and Cigars	
	closed simultaneously with cash book.....	ES/54(30)
	offices closing out .....	ES/57(59)
	offices raised to ports .....	ES/58(60)
	offices transferred to different survey.....	ES/58(61)
	outports.. .....	ES/54(32)
	recording stamps received.....	ES/52(10)
	transactions between port and outports .....	ES/52(16)
	verification, at irregular date .....	ES/53(23)
T 272A	Stamp Record, Excise Tax Stamps	
	closed simultaneously with cash book.....	ES/54(30)
	offices closing out.....	ES/57(59)
	offices raised to ports .....	ES/58(60)
	offices transferred to different survey.....	ES/58(61)
	outports.....	ES/54(32)
	recording stamps received.....	ES/52(10)
	transactions between port and outports .....	ES/52(16)
	verification, at irregular date .....	ES/53(23)
Y 35	Recommendation for Audit	
	procedure .....	E9

FREIGHT

application of sales tax	see also "TRANSPORTATION".....	ET1(27)
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FURNITURE

licence not required	
when annual sales to user not over \$3,000 .....	ET81
sales tax	
values .....	ET81

## FURS

dressers and dyers	
sales tax licence required.....	ET1(35.1)
fur articles	
sales tax, - values .....	ET73
manufacturers, remodellers or repairers of fur articles	
sales tax licence required.....	ET1(35.2)
producer or manufacturer	
dresser or dyer.....	ETA29(1e)
person who makes, repairs or remodels fur garments .....	ETA29(1e)
remodelling or repairing of fur articles	
subject to sales tax on charge to retailers .....	ET1(35.5)
when charge exceeds \$25.....	ET1(35.3)
repairs	
no sales tax when charge not exceeding \$25 .....	ET1(35.4)



## HANDBAGS, LADIES

sales tax, - values ..... ET53

## HOSPITALS

exemption certificates ..... ET1(11.11),  
ET1(43.1)

see also "CERTIFICATES"

accounting for sales tax where certificate not supplied.... ET1(43.2)

unlicensed suppliers claiming refund..... ET1(43.3)

list of bona fide public ..... ET160

refunds see also "REFUNDS"..... ET1(14.5)

## tax exemption

does not extend to excise tax, except Provincial Government

institutions ..... ET1(43.5)

not extended to materials purchased by contractors..... ET160





JADE, ARTICLES OF      see "IVORY"

JET, ARTICLES OF      see "IVORY"

## JEWELLERY

excise tax .....	ETA sch. I(9c)
applicable at schedule rates.....	ETA23(1a)
crests and insignia.....	ETA101/1
cuff links, tie bars, tie clips, etc. ....	ET101/1
goods for use, not for sale, liable .....	ETA23(4)

hair ornaments, combs, barrettes, etc. ....	ET101/1
manufactured or produced in Canada, defined.....	ETA23(6c)
mounting diamonds, etc., in ring, brooch, etc.....	ETA23(6c)

excise tax exemption	
hair ornaments of celluloid, plastics, etc. ....	ET101/1

licence not required	
when annual sales not over \$3,000 .....	ET101

sales tax	
crests and insignia.....	ET101/1
manufacturer or producer, defined	
person who sets or mounts diamonds, etc.....	ETA29(2c)



## LAMPS, ELECTRIC

values for tax purposes ..... ET111

LAPIS LAZULI, ARTICLES OF      see "IVORY"

LICENCES      see also "BONDS"

applications

application forms ..... ET1(1.4), E4a  
change of ownership or name of business ..... ET1(1.6)  
new licence required ..... ET1(1.6)

extension of operations to another location..... ET1(1.7)  
when extended operations discontinued..... ET1(1.8)

operations continued by administrator, assignee, bank,  
executor, trustee, etc. .... ET1(1.9)  
port procedure..... E4a  
statutory declaration required..... ET1(1.5)

branch or subsidiary  
different name than on licence..... E41

Collectors to see that persons, etc., are licensed ..... E42  
records of Provincial Registrar ..... E40  
correspondence with Department..... E41

exemption  
printing brokers ..... ET1(37)

small manufacturers ..... ET1(2)  
    see also "SMALL MANUFACTURERS"  
Minister may cancel..... ETA34(4)  
Minister may exempt..... ETA34(2)  
Minister may withdraw exemption..... ETA34(3)  
photographers, picture framers, tinsmiths ..... ET1/8

fur and shearlings      see also "FURS"..... ET1(35)  
information for public..... E40  
issuance and changes ..... E4a, E41  
instructions ..... E9  
requests for audit.....

LICENCES - con.

manufacturer or producer .....	ET 1(1.1)
drapes .....	ET 62(3), ET 62/1
persons who must apply .....	ETA 43(1)
failure to apply - offence and penalty .....	ETA 43A
Minister may cancel, if no longer required .....	ETA 43(3)
Minister may grant or exempt .....	ETA 43(2)
printers and publishers	
name of publication .....	E 41
sales tax	
manufacturer or producer .....	ETA 34(1)
theatres, circuses, etc., selling popcorn, etc. ....	ET 31/1
theatres selling popcorn, etc. ....	E 41
wholesalers or jobbers .....	ETA 35(1),
	ET 1(1.2), E 4a
applicant in business at least 3 months .....	ET 1(1.2)
50% of sales exempt .....	ET 1(1.3)
applications .....	ET 1(1.2)
conditions for issuance .....	ET 1(1.3)
cancellation for contravention, etc. ....	ETA 35(6)
procedure following .....	ETA 35(7)
conditions .....	ETA 35(1)
list of sales tax Nos. ....	ET 2
security required .....	ETA 35(2)
- amount .....	ETA 35(3)

LIGHTERS

excise tax .....	ETA sch. I(3)
applicable at schedule rates .....	ETA 23(1a)
goods for use, not for sale, liable .....	ETA 23(4)



## LIQUIDATORS

certificate from Minister, before distribution of assets .....	ETA49(1)
distribution without, liability .....	ETA49(2)
liquidator, defined .....	ETA2(1aa)

## LITHOGRAPHER

see "PRINTERS"

## LOSS OR DAMAGE IN TRANSIT

application of sales tax .....	ET1(32.1)
delivery to carrier deemed delivery to purchaser.....	ET1(32.3)

## LUGGAGE

sales tax, - values . .....	ET55
-----------------------------	------



MACHINERY AND APPARATUS, USED IN MANUFACTURE OR  
PRODUCTION

sales tax exemption	see also "CERTIFICATES".....	ET1(11.6)
coal crushers.....		ETA sch. III
complete parts.....		ETA sch. III
equipment for hospitals and first aid stations.....		ETA sch. III
equipment to carry refuse or waste . . . . .		ETA sch. III
not office equipment or motor vehicles . . . . .		ETA sch. III
repair and maintenance equipment for servicing . . . . .		ETA sch. III
safety devices and equipment for the prevention of accidents		ETA sch. III
stokers . . . . .		ETA sch. III
structures, adjuncts or access to . . . . .		ETA sch. III
systems for exhausting dust and fumes . . . . .		ETA sch. III
trucks, off-highway use, mines and quarries.....		ETA sch. III

## MANUFACTURER OR PRODUCER

application of sales tax	see "SALES TAX"	
application of words "manufactured or produced in Canada"		
adding strap, bracelet, etc. to watch.....		ETA23(6b)
clock or watch movement into a case . . . . .		ETA23(6a)
mounting diamonds, etc. to ring, brooch, etc. . . . .		ETA23(6c)
toilet goods, prepared for sale . . . . .		ETA23(5a)

candy manufacturer		
person who wraps, packages, etc. . . . .		ETA29(1e)

clocks and watches		
person who adds strap, bracelet, etc., to watch case . . . . .		ETA29(2b)
person who puts movement into case . . . . .		ETA29(2a)
- importations . . . . .		ET102/1

MANUFACTURER OR PRODUCER - con.

commercial artist .....	ETA29(1e)
computation of taxes	
adjustment allowed when selling from a branch or warehouse	
goods under tax exempt conditions .....	ET1(21.11)
determined wholesale values	
- list of circulars available .....	ET1(21.12)
established wholesale price when selling to wholesalers and	
retailers .....	ET1(21.6)
no adjustment when selling from a branch or warehouse at	
price lower than established or determined	
wholesale price .....	ET1(21.10)
no allowance for changes in tax nor adjustment in price on	
goods shipped previously .....	ET1(21.10)
on established wholesale price or on determined wholesale	
value .....	ET1(21.4)
payment at time goods delivered to purchaser .....	ET1(21.1)
payment at time property in goods passes .....	ET1(21.1)
unlicensed wholesale branch method .....	ET1(21.1)
- goods lost or damaged in transit .....	ET1(32.2)
where Deputy Minister has determined the value .....	ET1(21.9)
where vendor and purchaser are inter-related, associated,	
etc. ....	ET1(21.7)
cosmetics	
person who wraps, packages, etc. ....	ETA29(1e)
deduction claims	
see also "DEDUCTIONS" .....	ET1(13)
defined .....	ETA2(1aa)
sales tax purposes .....	ETA29(1e)
furniture, including re-built or re-upholstered .....	ET81
furs	
dresser or dyer .....	ETA29(1e)
person who makes, repairs or remodels fur garments .....	ETA29(1e)

## MANUFACTURER OR PRODUCER - con.

- goods erected or installed ..... ET1(22)  
     see also "GOODS ERECTED, ETC."
- goods for manufacturers own use  
     application of sales tax ..... ET1(23.1)  
     see also "VALUE OR PRICE"
- jewellery  
     person who sets or mounts diamonds, etc. .... ETA29(2c)
- licence must be obtained ..... ET1(1.1)  
     see also "SMALL MANUFACTURERS"
- licence required ..... ETA34(1)  
     exemption for small manufacturer ..... ETA34(2)
- licensed manufacturer, defined ..... ETA29(1b)
- manufacturer, defined ..... ET1(21.2h)
- partly manufactured goods, defined ..... ETA29(1d)
- person other than manufacturer, importer, wholesaler, etc.  
     liability to pay sales tax ..... ETA30(3)
- pharmaceuticals  
     person who wraps, packages, etc. .... ETA29(1e)
- printed matter for producers own use ..... ET1(24)  
     see also "PRINTED MATTER"
- printer, publisher, lithographer, or engraver ..... ETA29(1e)
- repair parts manufactured for own use  
     sales tax applies      see also "REPAIRS" ..... ET1(25.2)
- tax payable by manufacturer on sale price  
     to independent distributors and wholesalers ..... ET1(21.3)
- taxes payable on shipment of goods ..... ET1(21.5)
- before last day of succeeding month ..... ET1(21.5)
- except salesmen's samples ..... ET1(21.5)
- except when to a licensed wholesale branch (sales tax only). ET1(21.5)



# MARINE AND FISHERIES

sales tax exemption .....	ETA sch. III
boats, fisheries, and articles or materials used in manufacture, equipment or repair .....	ETA sch. III
carrageen or Irish moss .....	ETA sch. III
cordage, fisheries, and materials used in manufacture....	ETA sch. III
 cotton duck and sail twine, manufacture of equipment for ships .....	ETA sch. III
floats, including trawl kegs, fisheries.....	ETA sch. III
materials	
- equipment and repair of ships over 10 tons .....	ETA sch. III
- ingredients in canned fish .....	ETA sch. III
 moss, Irish .....	ETA sch. III
preservatives, treating fishing nets, ropes and lines.....	ETA sch. III
rope and cordage, fisheries (not sportsmen) and materials used in manufacture .....	ETA sch. III
 ships licensed to engage in Canadian coasting trade .....	ETA sch. III
sinkers and floats, including trawl kegs, fisheries (not sportsmen) .....	ETA sch. III
twine, cotton sail, manufacture of equipment for ships ....	ETA sch. III

# MATCHES

excise tax.....	ETA sch. I(8)
applicable at schedule rates .....	ETA23(1a)
goods for use, not for sale, liable .....	ETA23(4)

# MILLINERS

sales tax exemption	
annual sales not exceeding \$3,000	
- any other class of taxable goods.....	ET1(2.4)
- operations not confined to customers orders.....	ET1(2.4)
selling own manufactures exclusively to consumers .....	ET1(2.3)

## OATHS AND DECLARATIONS

Minister may designate persons to receive and administer .....	ETA38(4)
officers authorized to administer .....	E50

## OFFENCES AND PENALTIES

application of penalties, on account of tax .....	ETA51(2)
attempts to evade or defeat any tax .....	ETA60
collecting excess sums .....	ETA61
contravention .....	ETA53(2)
default of payment (2/3 of 1% per month) .....	ETA48(4)
checking and verification .....	E53
extension of time .....	ETA48(5)
how computed .....	ET1(12.13)
when month ends on Saturday .....	E53
destroying records and making false entries .....	ETA55(9)
failing to	
affix or cancel stamps	
additional penalties .....	ETA53(1)
apply for licence .....	ETA43(2)
attend inquiries .....	ETA59(4a)
file returns .....	ETA54(1)
make records and books available .....	ETA55(7)
pay or collect taxes	
additional penalties .....	ETA53(1)
produce records at inquiries .....	ETA59(4b)
false or deceptive statements in returns .....	ETA54(2)
false representations as to use of goods .....	ETA68
incorporated company	
personal liability of directors, etc. ....	ETA53(3)
information for one or more offences .....	ETA67(2)
inquiries	
refusing to be sworn or to answer questions .....	ETA59(4c)

OFFENCES AND PENALTIES - con.

neglect or failure to pay taxes  
by third party..... ETA50(10)

penalties  
belong to Her Majesty ..... ETA51(1)  
form part of Consolidated Revenue Fund ..... ETA51(1)

penalty or punishment  
not less than minimum prescribed ..... ETA67(1)

records or books not kept as required..... ETA55(6)  
recovery of penalties..... ETA50(2)  
certificate of default registered as judgment ..... ETA50(4)  
Exchequer Court..... ETA50(2a)

prosecutions..... ETA50(3)  
summary conviction..... ETA50(2b)  
where judgment is obtained ..... ETA50(5)  
time limited for prosecution ..... ETA62

OFFICERS

action against, in exercise of their duties  
conditions ..... ETA63(1)  
costs ..... ETA64(3)  
defendants plea ..... ETA64(2)  
evidence stated in notice ..... ETA63(2)

officer may tender amends ..... ETA65  
- judgment ..... ETA65  
probable cause..... ETA66  
time and place of action..... ETA64(1)  
divisional directors, ET Audit ..... D9

ONYX, ARTICLES OF      see "IVORY"

## OPTICIANS

### sales tax exemption

annual sales not exceeding \$3,000

- any other class of taxable goods..... ET1(2.4)

- operations not confined to customers orders..... ET1(2.4)

selling own manufactures exclusively to consumers ..... ET1(2.3)







PHOTOGRAPHERS, PORTRAIT

sales tax exemption	
annual sales not exceeding \$3,000	
- any other class of taxable goods.....	ET1(2.4)
- operation not confined to customers orders .....	ET1(2.4)
- when licence required .....	ET1/8
selling own manufactures exclusively to consumers .....	ET1(2.3)

PICTURE FRAMERS

sales tax exemption	
annual sales not exceeding \$3,000	
- when licence required .....	ET1/8

PINETREE GAP FILLER PROJECT

remission of duties and taxes .....	D53-14E
-------------------------------------	---------

PLAYING CARDS

excise tax .....	ETA27(1)
British manufacturers or exporters.....	ES/54(28)
manufacturers in Great Britain.....	ES/38
manufacturers in U.S.A. ....	ES/37, ES/53(27)

when payable	
importation or removal from warehouse .....	ETA27(2a)
sale by Canadian manufacturer .....	ETA27(2b)

PLUMBERS

sales tax exemption	
annual sales not exceeding \$3,000	
- any other class of taxable goods .....	ET1(2.4)
- operations not confined to customers orders .....	ET1(2.4)
selling own manufactures exclusively to consumers.....	ET1(2.3)

## POPCORN

sales tax theatres selling.....	E41
unsweetened, sales tax exemption.....	ET32/1
value for tax.....	ET32/2

## POWER OF ATTORNEY

monthly returns	see also "AGENT".....	ET1(12.7)
form E 68 .....		D14(Note)

## PRICE

see "VALUE"

## PRINTED MATTER

imprinting names, addresses, Nos., etc. on tax paid envelopes is a taxable operation.....	ET1(24.6)
licensed printer or publisher, defined .....	ET1(24.1a)
non-taxable operation, defined .....	ET1(24.1b)
produced for producers own use.....	ET1(24)
produced by any non-taxable operation	
- machines and material subject to sales tax on importation or purchase .....	ET1(24.10)
- not subject to sales tax .....	ET1(24.9)
valued in excess of \$3,000	
- licence required by other than a licensed printer or publisher .....	ET1(24.2)
- required to account for sales tax on total production .....	ET1(24.3)
taxable operation, defined .....	ET1(24.1d)

## PRINTERS

manufacturer or producer	
printer, publisher, lithographer or engraver .....	ETA29(1e)
printing brokers	
conditions for licence exemption.....	ET1(37)

PRINTING AND EDUCATIONAL

sales tax exemption .....	ETA sch. III
Bibles .....	ETA sch. III
booklets, promotion of religion .....	ETA sch. III
books	
- educational, technical, cultural or literary, and materials used in manufacture .....	ETA sch. III
- prayer .....	ETA sch. III
- promotion of religion .....	ETA sch. III
- psalm and hymn .....	ETA sch. III
cards, scripture, prayer, hymn and mass .....	ETA sch. III
college and school annuals, and materials used in manufacture .....	ETA sch. III
desks, tables, chairs, etc., educational institutions and materials used in manufacture ....	ETA sch. III
directories, trade, and materials used in manufacture (see item) .....	ETA sch. III
- Cabma Register (TI 171) .....	D49/58
drawings and other art work, non-advertising, for periodical publications .....	ETA sch. III
hymn books .....	ETA sch. III
leaflets, promotion of religion .....	ETA sch. III
magazines and literary papers, regularly issued, and materials used in manufacture	ETA sch. III
manuscript .....	ETA sch. III
materials used in manufacture of articles for promotion of religion .....	ETA sch. III
Minister shall judge whether printed material comes within classes enumerated .....	ETA sch. III
missals .....	ETA sch. III
mottoes, religious (unframed) .....	ETA sch. III
newspapers, and materials used in manufacture .....	ETA sch. III
paintings, non-advertising, for periodical publications ....	ETA sch. III
pamphlets, promotion of religion .....	ETA sch. III

## PRINTING AND EDUCATIONAL - con.

sales tax exemption - con.	
pastels, non-advertising, for periodical publications.....	ETA sch. III
phonograph records, instruction in English or French, and materials used in manufacture (see item) ....	ETA sch. III
photographs, non-advertising for periodical publications ..	ETA sch. III
 pictures	
religious (unframed) .....	ETA sch. III
- Sunday school lesson .....	ETA sch. III
 portrait photographs of individuals .....	ETA sch. III
prayer books .....	ETA sch. III
printing for school boards, schools and universities .....	ETA sch. III
psalm and hymn books .....	ETA sch. III
religious tracts .....	ETA sch. III
sheet music, and materials used in manufacture.....	ETA sch. III

## PROCESSING MATERIALS

sales tax exemption	
diesel fuel oil	
- logging operations and manufactures of rough lumber....	ETA sch. III
- mines, to generate electricity, etc. ....	ETA sch. III
materials (not grease, lubricating oils or fuel) consumed in manufacture .....	ETA sch. III

## PROPRIETARY OR PATENT MEDICINES      see "DRUGS"

## PROSECUTION      see also "OFFENCES AND PENALTIES"

recovery of penalties .....	ETA50(3)
time limited.....	ETA62



# PROVINCIAL GOVERNMENTS

see also "CROWN", "GOVERNMENT OF CANADA"

- includes Yukon and Northwest Territories . . . . . ETA2(2)
- liability for payment of taxes
  - boards, commissions, etc. . . . . ET1(47.1b)
  - commercial or mercantile purposes . . . . . ET1(47.1c)
- importation of taxable goods
  - by or for provinces of N.B., N.S. or Quebec . . . . . ET1(47.5)
- importations . . . . . ETA45(b)
- refund in certain cases . . . . . ETA46(2)
- resale of goods . . . . . ET1(47.1a)
- sales tax . . . . . ETA31(2b)
- tax exemption . . . . . ET1(11.13),  
ET1(47.1)
- Boards, Commissions, etc., not eligible . . . . . ET1(11.13b)
- exemption certificate form . . . . . ET1(11.14)
- goods for resale not eligible . . . . . ET1(11.13a)
- public institutions operated by Provincial Governments . . . . . ET1(44.1)
- refund of sales tax see also "REFUNDS" . . . . . ET1(14.5)
- unlicensed supplier
- New Brunswick, Nova Scotia or Quebec . . . . . ET1(47.2)

# PUBLIC INSTITUTIONS

- subject to sales tax . . . . . ET1(44.1)
- except those operated by Provincial Governments . . . . . ET1(44.1)

# PUBLISHERS

see also "PRINTERS"

- licences
- name of publication on back . . . . . E41

## RADIO, TELEVISION, ETC.    see also "PHONOGRAPHS"

excise tax .....	ETA sch. I(5), ET112/1
applicable at schedule rates .....	ETA23(1a)
goods for use, not for sale, liable .....	ETA23(4)
radio sets, etc. - value .....	ET112
radio tubes .....	ET112/1
television sets, etc. - value .....	ET113

excise tax exemption	
crystal cartridges, etc. ....	ET112/1

sales tax	
radio sets, etc. - value .....	ET112
television sets, etc. - value .....	ET113

## RECORDINGS, VIDEO TAPE

sales tax, - values .....	ET134
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## RECORDS                    see also "BOOKS AND RECORDS"

phonograph, etc.            see also "PHONOGRAPHS"	
excise tax exemption .....	ET112/1

## REFRIGERATORS

sales tax, - values .....	ET115
---------------------------	-------

## REFUND CLAIMS

see also "DEDUCTIONS", "DRAWBACK",  
"REMISSIONS"

agricultural implements, etc. (TI 442) .....	ETA46(4)
application, within 2 years .....	ETA46(5), ET1(14.6)
mistake of law or fact .....	ETA46(6)
12 months, when by declaration of Tariff Board .....	ETA57(4), ET1(14.6)

diesel fuel oil	
used in engines in logging or manufacture of rough lumber .....	ET1(11.7)
used in mining operations to generate electricity .....	ET1(11.7)

REFUND CLAIMS - con.

domestic taxes	
procedure .....	ET1/18
ducts for warm air heating systems .....	ET91/2
electric wire and cable	
purchased or imported for use in manufacture .....	ET1(11)
examined and verified	
by ET auditors - when over \$200 .....	ET1/18
by port officers - when \$200 or less .....	ET1/18
- approval of ET auditor .....	ET1/18
excise duty stamps	
information required .....	ES/57(53)
exportation .....	ETA46(1d)
conditions for refund of taxes paid on goods imported .....	ET1(41.4)
not allowed on goods sold and subsequently exported .....	ET1(41.3)
fuel oil and crude petroleum in shore tanks	
adjustments after gauging .....	D39(23b)
gasoline in shore tanks	
adjustments after gauging .....	D39(23a)
hospitals	
certificate that goods not for resale .....	ET1(14.5)
unlicensed suppliers, certificate to substantiate .....	ET1(43.3)
imported goods	
form K 14 .....	ET1(14.7)
sales or excise taxes overpaid .....	D45/2
unlicensed importer, sold to persons exempted .....	ET1/13
- truck parts and machinery .....	D16/3
joint Canada-U.S. projects .....	D53-16E(7)
see also "UNITED STATES OF AMERICA"	
municipalities	
claims from unlicensed suppliers .....	ET1(45.3)
overpayment .....	ETA46(1a)
form K 14 .....	D16-1, ET1/18
paid on sale or importation	
subsequently entitled to exemption .....	ETA46(1c)

## REFUND CLAIMS - con.

petroleum products in tank cars adjustments after gauging .....	D39(23c)
pipe, pipe fittings and valves purchased or imported for use in manufacture .....	ET1(11.6)
Provincial Governments certificate that goods not for resale .....	ET1(14.5)
gasoline, lubricating oils and greases claims directly from Department, except Ontario .....	ET1(47.6)
not accepted from unlicensed vendors, other than Ontario	ET1(47.7)
 New Brunswick, Nova Scotia, and Quebec .....	ET1(11.15)
certificate that goods not for resale .....	ET1(14.5)
filed directly with Department .....	ET1(47.3)
- unlicensed suppliers .....	ET1(11.15)
purchases by, certain cases .....	ETA46(2)
 public institutions sales tax on goods for own use .....	ET1(44.2)
 St. Lawrence Power Project see "ST. LAWRENCE"	
ships stores .....	ETA46(3)
stamps returned for exchange .....	ETA46(1e)
 statement of sales, form N 15A prepared periodically by most convenient method .....	ET1(14.2)
 supporting documents where records maintained in Canada .....	ET1(14.3)
where records not maintained in Canada .....	ET1(14.4)
 taxes paid in error .....	ETA46(1b)
wholesaler, licensed tax paid by supplier to be reimbursed wholesaler .....	ET1(13.9)
 wholesaler, etc., unlicensed sales to licensed manufacturers, etc. ....	ET1(14.1)
sales to licensed wholesalers: .....	ET1(14.1)
sales to others entitled to purchase, exempt .....	ET1(14.1)

## EXCISE TAX INDEX

### REGULATIONS AND INSTRUCTIONS

cancellations .....	"Z" sect. IPO
consolidated excise tax index .....	ES/10
distribution of Circular ET 1 .....	ET1/1
ET circulars .....	ES/7
guide to changes in regulations .....	ET1/1
inquiries addressed to Deputy Minister .....	ET1(p.3)
Minister of Finance or Minister of National Revenue may make	ETA38(1)
delegation of powers to Deputy Minister .....	ETA38(2)
under Excise Tax Act .....	ET1/1

### REMISSIONS see also "DIPLOMATIC", "REFUNDS"

certified institutions	
defined .....	ETA47(1a)
joint Canada-U.S. projects .....	D53-16E
purchases by, own use, not resale .....	ETA47(2)
application within 2 years of purchase .....	ETA47(3a)
application within 1 year, - institution under construction ..	ETA47(3b)

### REPAIRS

application of sales tax .....	ET1(25)
repair parts manufactured for own use	
sale price of similar parts .....	ET1(25.2)
see also "VALUE OR PRICE"	

### RETAILER

defined .....	ET1(21.2m)
---------------	------------

### RETURNED GOODS

unsatisfactory, or damaged in transit	
replaced by goods of greater value .....	ET1(31.2)
replaced by goods of lesser value .....	ET1(31.3)
replaced by goods of same value .....	ET1(31.1)
when no replacement .....	ET1(31.4)



## RETURNS

date of filing and payment.....	ETA48(3)
date stamped by PO, evidence.....	ETA54(3)
delivered or mailed to Collector	
at port where licence issued.....	ET1(12.3)
before last day of succeeding month.....	ET1(21.5)
form B 93 in triplicate.....	ET1(12.5)
monthly on form B 93.....	ET1(12.1)
taxable sales during preceding month.....	ETA48(1), ET1(12.1)
excise tax	
method similar to sales tax.....	ET1(6)
monthly.....	ET1(6)
failure to file	
penalty.....	ETA54(1)
false or deceptive statements	
penalty.....	ETA54(2)
nil	
filing.....	E5
if no taxable sales.....	ETA48(2), ET1(12.2)
not to be numbered.....	E5
seasonal business (for period closed down).....	E5
numbered, after payment.....	E5
officials who may sign certificate.....	ET1(12.6)
power of attorney.....	ET1(12.7)
payments	
procedure.....	E5
when not made at time of returns.....	E5
penalty, default of payment 2/3 of 1% per month.....	ETA48(4)
checking and verification.....	E53
how computed.....	ET1(12.13)
when month ends on Saturday.....	E53

EXCISE TAX INDEX

RETURNS - con.

returnable containers	
annual.....	ET1(26.4)
sales tax	
goods for own use and not for sale.....	ET1(12.8)
stamped copy to licensee - retained 3 years.....	ET1(12.5)
stamp	
agree with sales.....	ES/54(34)
certificate of correctness.....	ES/54(33)
corrections	
- how to be made.....	ES/55(37)
- immediate attention.....	ES/54(38)
- on original return.....	ES/54(36)
Department file Nos. to be quoted.....	ES/54(35)
exchanges (form B 93).....	ES/56(51)
outports (form E 152).....	ES/55(39)
- separate for duty, tax, domestic, import.....	ES/55(40)
port officer to compare, date, certify and return copy to	
outport (form E 152).....	ES/55(41)
received from outport after month-end closing.....	ES/54(30)
tobacco packer	
security that true, rendered.....	ETA26
wholesalers.....	ETA35(2)
all taxable goods sold.....	ET1(12.10), ET1(28.4)
except green peanuts imported in shell.....	ET1(12.10)
except to licensed manufacturers.....	ET1(12.10a)
except to licensed wholesalers.....	ET1(12.10b)
except to others whose purchases are exempt.....	ET1(12.10c)
importations or purchases of goods for resale.....	ET1(12.9)
green peanuts imported in the shell.....	ET1(12.9)
tax computed on duty paid value or purchase price.....	ET1(12.11)
value to include excise duties.....	ET1(12.12)
wines	
monthly.....	ET1(9.1)

## ST. LAWRENCE POWER PROJECT

refund or remission of taxes	
cofferdams .....	D53-7
international rapids section .....	D53-4

## ST. LAWRENCE SEAWAY PROJECT

refund or remission of taxes	
Detroit River, at Amherstburg .....	D53-3
international rapids section	
drawback .....	D17-23
international section .....	D53-6
Iroquois control dam .....	D53-2
suspension bridge at Cornwall .....	D53-5

## SALES TAX

adjustments	
goods returned as unsatisfactory or damaged in transit....	ET1(31)
see also "RETURNED GOODS"	
apple cider .....	ET1/14
assessments	
retroactive .....	E40
where required records not kept .....	ETA55(8a)
books	
crossword puzzle, colouring, and scrap .....	ET87/1
loose-leaf binding .....	ET87/1
candy, etc.	
see also "CANDY"	
circuses, shows, theatres, etc. ....	ET31/1
values .....	ET31
canvas goods, - values .....	ET61
clocks or watches	
see also "CLOCKS", "WATCHES"	
importations of movements or cases .....	ET102/1
values .....	ET102

articles mentioned in Schedule III  
- sale or importation ..... ETA32(1)

## SALES TAX - con.

## exemption - con.

settlers effects (TI 705) ..... ETA32(3)  
small manufacturers ..... ET1(2,1)

see also "SMALL MANUFACTURERS"

St. Lawrence power project see "ST. LAWRENCE"

tire retreading ..... ET46/1

## tractors

canvas tractor cabs ..... ET141/3

half tracks for wheel tractors ..... ET141/3

UN and agencies see also "DIPLOMATIC" ..... D52-2E

UNESCO, tax remission see also "DIPLOMATIC" ..... D52-5E

## U.S. bases in Newfoundland

spirits and tobacco ..... ET153/1

violins, violas, violincellos (TI 693) ..... ETA32(3)

films, motion picture, - values ..... ET134

footwear, - values ..... ET51

freight or cartage charges see also "TRANSPORTATION" .. ET1(27)

fuel oil and crude petroleum in shore tanks, - values ..... D39(23b)

furniture, - values ..... ET81

furs and shearlings see also "FURS" ..... ET1(35)

fur articles, - values ..... ET73

gasoline in shore tanks, - values ..... D39(23a)

geiger counters ..... ET141/1, D4/9

goldsmiths products, - values ..... ET101

goods erected or installed ..... ET1(22)

see also "GOODS ERECTED, ETC."

goods for manufacturer's own use ..... ET1(23)

see also "VALUE OR PRICE"

Government of Canada, subject ..... ET1(46)

greeting cards, - values ..... ET86

handbags, ladies, - values ..... ET53

hydrogen peroxide ..... ET1(8.4)



SALES TAX - con.

importation		
unlicensed importers to pay.....	ET1/13	
ironers, - values.....	ET117	
jewellery	see also "JEWELLERY"	
costs and insignia .....	ET101/1	
values .....	ET101	
lamps, portable electric, - values .....	ET111	
liability of the Crown		
importations by Dominion and Provinces .....	ETA45(a)	
liability to pay		
persons other than manufacturer, importer, wholesaler, etc. ....	ETA30(3)	
licences	see "LICENCES"	
images, - values .....	ET55	
monuments and memorials, - values .....	ET121	
outdoor display bulletin boards and poster boards, - values ...	ET1(23.4b)	
packaging.....	ETA29(3)	
payable		
by public institutions .....	ET1(44.1)	
loss or damage, goods in transit .....	ET1(32.2)	
peanuts, green, in the shell	see also "PEANUTS" ..	ET1(36.1)
imported by licensed wholesalers.....	ET1(12.9)	
penalties	see "OFFENCES AND PENALTIES"	
petroleum products in tank cars, - values.....	D39(23c)	
plate or plated ware, - values .....	ET101	
popcorn, - values .....	ET32/2	
price, fair		
Minister may determine .....	ETA37	

## SALES TAX - con.

printed matter for producers own use .....	ET1(24)
see also "PRINTED MATTER"	
prospectors equipment .....	D4/9
Provincial Governments      see "PROVINCIAL"	
radio sets, etc., - values    see also "RADIO".....	ET112
rate payable. ....	ETA30(1)
goods produced or manufactured in Canada.....	ETA30(1a)
importations.....	ETA30(1b)
licensed wholesaler	
- importations .....	ETA30(1c)
- not imported by him .....	ETA30(1c)
- own use or rental.....	ETA30(1d)
recovery of taxes .....	ETA50(1)
assignment of book debts, etc. ....	ETA50(9)
- penalties for neglect or failure.....	ETA50(10)
certificate of default registered as judgment .....	ETA50(4)
certificate of Deputy Minister .....	ETA50(12)
evidence of determinations, assessments, etc. by Minister	ETA50(11)
from money owing by Crown.....	ETA50(8a)
from third party .....	ETA50(6)
- personal liability .....	ETA50(8)
- receipt of Minister .....	ETA50(7)
production of a return, evidence .....	ETA50(14)
recovery of pecuniary penalties.....	ETA50(13)
where judgment is obtained.....	ETA50(5)
refrigerators, - values.....	ET115
refund on goods purchased by Provinces .....	ETA46(2)
see also "REFUNDS"	
remission                      see also "REMISSIONS"	
circuses, shows, etc. ....	D4-3
purchases by certified institutions own use, not resale ,...	ETA47(2)

SALES TAX - con.

repair parts	see also "REPAIRS" .....	ET1(25)
returns, monthly	see also "RETURNS" .....	ETA48
form B 93 .....		ET1(12.1)
samples	see also "SAMPLES" .....	ET1(33)
separate from excise tax on K 10 and T 9 .....		D27/25
sewing machines, domestic, parts and attachments, - values ..		ET114
ships stores .....		D19E(20)
signs, illuminated display .....		ET141, ET141/4
silversmiths products, - values .....		ET101
slip covers for furniture .....		ET62(19)
small manufacturers	see also "SMALL MANUFACTURERS"	
exemption from licensing requirements .....		ETA34(2)
soft drinks .....		ET33
stoves, ranges, heaters, repair parts, etc., - values .....		ET116
tax, defined .....		ET1(21.2o)
television sets, etc., - values	see also "RADIO, ETC." .....	ET113
toilet articles, preparations and cosmetics .....		ET1(8.1)
	see also "TOILET ARTICLES, ETC."	
toilet goods, - values .....		ET132(7), (8)
tractors		
canvas tractor cabs .....		ET141/3
half tracks for wheel tractors .....		ET141/3
parts and accessories, farming and logging .....		ET141/2
value or price	see "VALUE"	
washing machines, - values .....		ET117
watches and clocks	see also "WATCHES"	
importation of movements or cases .....		ET102/1
values .....		ET102
wholesalers		
invoices	see "INVOICES"	
list of licence Nos. ....		ET2
taxable sales on all goods sold .....		ET1(28.2)
wines, - values	see also "WINES" .....	ET35

## SAMPLES

imported for free distribution subject to taxes.....	ET1(33.4)
regular product of manufacturer not subject to taxes when distributed gratis .....	ET1(33.1)
subject to excise duty .....	ET1(33.2)
taxable goods, when charge is made subject to taxes.....	ET1(33.3)

## SEMI-PRECIOUS STONES, ARTICLES OF

excise tax applicable at schedule rates.....	ETA23(1a)
goods for use, not for sale, liable .....	ETA23(4)

## SEWING MACHINES, DOMESTIC, PARTS AND ATTACHMENTS

sales tax, - values .....	ET114
---------------------------	-------

## SHELL, NATURAL OR TORTOISE, ARTICLES OF see "IVORY"

## SHIPS STORES

accompanied on board by officer .....	D19E(21)
delivery to vessels, procedure.....	D19E(20)
drawback on taxes paid.....	ETA46(7b)
excise and sales taxes .....	D19E(20)
goods permitted .....	D19E(3)
receipt for goods delivered on board.....	D19E(18)
refund of taxes .....	ETA46(3)
regulations and instructions see also "CUSTOMS INDEX"...	D19E
ships and aircraft which may obtain .....	D19E(3)
tax exemption .....	ET1(42), D19E(3)

SHOEMAKERS

- sales tax exemption
  - annual sales not exceeding \$3,000
  - any other class of taxable goods ..... ET1(2.4)
  - operations not confined to customers orders ..... ET1(2.4)
  - selling own manufactures exclusively to consumers..... ET1(2.3)

SHOW CARDS AND SIGNS

- sales tax exemption
  - annual sales not exceeding \$3,000
  - any other class of taxable goods ..... ET1(2.4)
  - operations not confined to customers orders ..... ET1(2.4)
  
- drawn or lettered by hand..... ET1(2.3)
- sales tax exemption
  - manufacturers selling certain of own manufactures
    - exclusively to consumers ..... ET1(2.3)
  - non-durable materials, cardboard, cotton or paper..... ET1(2.3)

SIGNS

- illuminated display ..... ET141/4
- bases for tax computation..... ET141

SILVERSMITHS PRODUCTS

- excise tax ..... ETA sch. I(9c)
- excise tax exemption
  - preparation or serving of food or drink ..... ETA sch. I(9c)



## SMALL MANUFACTURERS

annual sales not exceeding \$3,000 .....	ET1(2.4)
candy, candy floss, nuts, popcorn, etc. ....	ET31/1
cider millers, from own apples .....	ET1/14
clock or watch movements or cases.....	ET102/1
drapes.....	ET62(3)
 furniture. ....	ET81
jewellery .....	ET101
operations not confined to customers order .....	ET1(2.4)
picture framers .....	ET1/8
portrait photographers .....	ET1/8
 printed matter produced for own use	
- by licensed printer or publisher .....	ET1(24.3)
- by other than a licensed printer or publisher .....	ET1(24.2)
 selling any other class of taxable goods .....	ET1(2.4)
sewing machines, domestic .....	ET114
tinsmiths .....	ET1/5, ET1/8
ventilating or air conditioning systems .....	ET91/2
 exemption from licensing requirements .....	ETA34(2), ET1(2.3)
unless (in certain cases) annual sales exceed \$3,000.....	ET1(2.4)
 sales tax	
applies on purchase or importation of taxable materials....	ET1(2.5)
 sales tax exemption.....	ET1(2.3)
blacksmiths .....	ET1(2.3)
cider millers, who produce from customers apples.....	ET1(2.3)
dentists and dental mechanics.....	ET1(2.3)
dressmakers, certain classes.....	ET1(2.3)
 druggists, prescription.....	ET1(2.3)
manufacture solely to specifications of customer .....	ET1(2.3)
milliners .....	ET1(2.3)
opticians.....	ET1/8
picture framers .....	ET1/8

SMALL MANUFACTURERS - con.

sales tax exemption - con.

plumbers .....	ET1(2.3)
portrait photographers .....	ET1(2.3), ET1/8
sales of own manufactures exclusively to consumers .....	ET1(2.3)
shoemakers .....	ET1(2.3)
show cards and signs .....	ET1(2.3)
tailors, merchant, certain classes .....	ET1(2.3)
tinsmiths .....	ET1/8

SMOKERS ACCESSORIES

excise tax .....	ETA sch. I(6)
applicable at schedule rates .....	ETA23(1a)
cigar and cigarette holders .....	ETA sch. I(6)
cigarette rolling devices .....	ETA sch. I(6)
goods for use, not for sale, liable .....	ETA23(4)
tobacco pipes .....	ETA sch. I(6)

SNUFF

see also "TOBACCO"

excise tax .....	ETA sch. II(b)
------------------	----------------

SOFT DRINKS

sales tax, - values .....	ET33
---------------------------	------

SPIRITS AND FERMENTED LIQUORS      see also "WINES"

sales tax exemption	
diplomatic representatives .....	ETA sch. III

tax exemption	
diplomatic representatives	
ale, beer and stout .....	ETA sch. III
exported in bond (except wine) .....	ETA44(b)

sales tax exemption	ETA sch. III
machinery, logging (TI 411a) (Misc.)	ET46/1
retreading	

TOBACCO, MANUFACTURED see also "CIGARETTES", "CIGARS"

excise tax.....	ETA sch. II(b)
applicable at schedule rates.....	ETA23(1b)
goods for use, not for sale, liable .....	ETA23(4)
snuff.....	ETA sch. II(b)

stamps	see "STAMPS"	
manufacturers outside of Canada.....		ES/54(29)

tax exemption		
diplomatic representatives .....	ETA sch. III	
exportation in bond .....	ETA44(b)	

#### TOBACCO PACKER

security that true returns rendered.....	ETA26
--	-------

TOBACCO PIPES	see "SMOKERS ACCESSORIES"
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#### TOILET ARTICLES, PREPARATIONS OR COSMETICS

bases for tax computation.....	ET132
cosmetics, defined.....	ETA2(1a)

excise tax	see also "COSMETICS" .....	ETA sch. I(2), ET1(8.1)
antiseptics .....		ETA sch. I(2)
applicable at schedule rates .....		ETA23(1a)
bleaches ..		ETA sch. I(2)
body deodorants.....		ET1(8.3)

breath sweeteners.....	ET1(8.3)
compacts, compact or vanity cases .....	ET1(8.3)
dandruff treatment .....	ET1(8.3)
depilatories ..	ETA sch. I(2)
goods for use, not for sale, liable .....	ETA23(4)

hydrogen peroxide, for toilet pruposes .....	ET1(8.3)	
manufacture of goods subject		
- certificate to ET audit .....		220C-228



## VALUE OR PRICE

see also "INVOICES"

automobiles	
excise tax .....	ETA sch. I(1)
billboards, etc. ....	ET1(23.4b)
candy, etc. ....	ET31
canvas goods ....	ET61
clothes dryers ....	ET117
clothing and wearing apparel .....	12C
concrete burial vaults .....	ET122
containers and coverings	
returnable .....	ET1(26.5)
tax payable on charge made or on cost value.....	ET1(26.2)
Deputy Minister may determine	
where no established wholesale price .....	ET1(21.8)
determined wholesale value	
defined .....	ET1(21.2e)
list of circulars available .....	ET1(21.12)
drapes	
established selling price to retailers, defined .....	ET62(2f)
drugs .....	ET131
duty-paid value, defined	
excise taxes .....	ETA22(1a)
- includes price of usual coverings .....	ETA22(2b)
sales tax .....	ETA29(1a)
- includes price of usual coverings .....	ETA29(3b)
established wholesale price, defined .....	ET1(21.2g)
fees paid to Governments for inspection, marking, etc.	
excluded .....	ETA29(3c)
films, motion picture.....	ET134
footwear .....	ET51
freight or cartage charges see also "TRANSPORTATION" ..	ET1(27)
fuel oil and crude petroleum in shore tanks, - sales tax	
adjustments after gauging .....	D39(23b)



VALUE OR PRICE - con.

fur articles .....	ET73
furniture, including rebuilt or re-upholstered.....	ET81
gasoline in shore tanks, - sales tax	
adjustments after gauging .....	D39(23a)
goods for manufacturers own use .....	ET1(23)
fair market value .....	ET1(23.3)
- machinery and equipment.....	ET1(23.4a)
- outdoor display bulletin and poster boards.....	ET1(23.4b)
- printed matter .....	ET1(23.4c)
- tools and miscellaneous items .....	ET1(23.4d)
sale price of like goods .....	ET1(23.2)
green peanuts in shell	
value for sales tax on importation.....	ET1(36.3)
- addition of 4¢ per lb. ....	ET1(36.4)
greeting cards.....	ET86
handbags, ladies.....	ET53
ironers .....	ET117
jewellery, goldsmiths and silversmiths products, etc. ....	ET101
lamps, portable electric.....	ET111
luggage .....	ET55
Minister may determine fair price.....	ETA37
Minister may determine, in difficult circumstances .....	ETA31(1)
contracts for labour only, etc. ....	ETA31(1c)
goods for use, and not for sale .....	ETA31(1d)
- exception, goods manufactured by Her Majesty .....	ETA31(2)
lease .....	ETA31(1a)
royalty.....	ETA31(1b)
monuments and memorials .....	ET121
packages contents, both subject and not subject to tax.....	ET1/21
packaging materials	
importations.....	ET1/21







